

BIRCH COMMUNITY ASSOCIATION

England & Wales - Charity number 1151781

Details

Status Registered

Legal form CIO

Registered 2013-04-26

Register [View on the Charity Commission register](#)

Contact

Address Birch Community Centre
Brighton Grove
Rusholme
Manchester
M14 5JT

Phone 01612244624

Email info@birchcommunitycentre.co.uk

Website <https://www.birchcommunitycentre.co.uk>

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BIRCH IN RUSHOLME AND THE NEIGHBOURHOOD THEREOF WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, NATIONALITY, AGE, DISABILITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE INHABITANTS AND THE STATUTORY AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: PROVIDING A CENTRE TO BE USED FOR SOCIAL AND RECREATIONAL ACTIVITIES

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£90,174	£113,696	-	-
2024-03-31	£91,810	£100,374	-	-
2023-03-31	£119,842	£126,579	-	-
2022-03-31	£117,482	£88,363	-	-
2021-03-31	£95,746	£140,673	-	-

Trustees

Name	Role	Appointed
Prof James Aulich	Chair	2021-12-04
Amanda Jane Childs		2021-12-04
Gayle Louise Barrow		2024-07-11
Jim Battle		2021-12-04
Sebastien Flais		2024-07-11
Timothy John Wilcox		2021-12-04

Linked charities

- THE BIRCH COMMUNITY CENTRE (1151781-1)

BIRCH COMMUNITY ASSOCIATION

England & Wales - Charity number 1151781

Accounts

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

Birch Community Association Registered Charity No. 1151781

Birch Community Centre Registered Charity No. 1151781-1

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 21	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
22	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Report of the trustees for the year ended 31st March 2025

The trustees present their annual directors' report and financial statements of the charities for the year ended 31st March 2025.

The financial statements comply with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to promote the benefit of the inhabitants of Birch in Rusholme and the neighbourhood thereof without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating together the inhabitants and the statutory authorities, voluntary and other organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Currently the main activities of the charity are running and maintaining Birch Community Centre. The charity hosts community events, and regular community activities, and provides facilities for hire to local residents.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

During the year, we provided a venue for local activities such as Scouts, Martial Arts classes, Mikron Theatre Company productions, Polling Station, Allotment Society Show, Quiz Nights, Music concerts and Recitals and MP's surgeries. All of these are local activities educating or otherwise benefiting the local community.

Financial review

The financial position of the charity is strong.

We have been able to supplement funds by holding fundraising events and hiring out the hall, community room and kitchen for private use when it is not required for community events. We continue to be supported by regular donations from individuals in the local community.

Work on renovating and renewing of the Centre building continues with the aim of expanding its potential to benefit the whole community. In this we have been successful in securing grants to carry out the necessary maintenance, repairs and renovations to the internal and external structure of the building.

BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE (LINKED CHARITIES)

We are actively seeking to expand the financial potential of the building and maximise the grant funding from all sources to help finance a variety of groups that the Trustees believe will be of benefit to the inhabitants of the area and the general public.

We are aware that we may need to call on the reserves that we have built up in future years.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £66,535 of which £63,254 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Structure, governance and management

Birch Community Association is a charitable incorporated organisation and governed by its constitution dated 2nd December 2021. It was registered as a charity by the Charity Commission on 7th December 2020.

On the 4th December 2020 the Charity Commission appointed Birch Community Association, under the power given in section 80 of the Charities Act 2011, the trustee of Birch Community Centre, formerly charity registration number 506244-1. The title to the land was transferred to Birch Community Association in trust for the charity.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve until the following Annual General meeting where they may or may not be re-appointed. There is no upper limit to how long trustees can serve.

Trustee induction and training

Trustees are sent electronic copies of the articles of Association and fellow trustees explain their duties to them. New trustees are advised to read up on the duties of a trustee that can be found on the internet.

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Organisation

The board of trustees administers the charity. The board normally meets every two months. One centre manager and one part time financial assistant are appointed by the trustees to manage the day-to-day running of the centre.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Birch Community Association

Charity Number: 1151781

Linked Charity: Birch Community Centre

Charity Number: 1151781-1

Directors and trustees

The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Amanda Childs	Treasurer	
Harry Spooner	Chair	(resigned November 2024)
Professor Jim Aulich	Chair	
Jim Battle		
Tim Wilcox		
Gayle Barrow		
Sebastien Flais		

Senior Managers

Jonny Hodgkinson (Centre Manager)

Yana Anderton (Finance Assistant)

Registered Office

Brighton Grove

Manchester

M14 5JT

Independent Examiners

Hilton Jones t/a Community Accountancy Service

Hollinwood Business Centre

Albert Street

Oldham

OL8 3QL

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Bankers

Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Birch Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Amanda Childs
Treasurer

Date: 21st January 2026

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)
REGISTERED CHARITY NUMBERS 1151781 AND 1151781-1**

I report on the accounts of the charities, for the year ended 31st March 2025 which are set out on pages 7 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

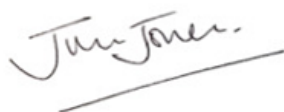
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed:

James Hilton Jones FCCA

Date: 21st January 2026

Hilton Jones t/a Community
Accountancy Service
Hollinwood Business Centre, Albert
Street, Oldham OL8 3QL

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2025

	Further Details	Birch Community Centre	Birch Community Association		Total Funds Year Ended 31 March 2025	Birch Community Association Total Funds Year Ended 31 March 2024
		Restricted Funds £	Unrestricted Funds £	Restricted Funds £	£	£
Income from:						
Donations and legacies	(3)	-	5,295	-	5,295	4,225
Charitable Activities	(4)	-	-	2,515	2,515	16,465
Other Trading Activities	(5)	-	81,413	-	81,413	70,201
Investment Income		-	951	-	951	919
Total		-	87,659	2,515	90,174	91,810
Expenditure on:						
Raising Funds	(6)	-	4,671	-	4,671	2,673
Charitable Activities	(6)	20,625	73,596	14,804	109,025	97,701
Total		20,625	78,267	14,804	113,696	100,374
Net income/(expenditure)		(20,625)	9,392	(12,289)	(23,522)	(8,564)
Transfers between funds	(15)	-	(720)	720	-	-
Net movement in funds		(20,625)	8,672	(11,569)	(23,522)	(8,564)
Reconciliation of funds						
Total funds brought forward	(15)	1,169,310	57,863	13,228	1,240,401	1,248,965
Total funds carried forward	(15)	1,148,685	66,535	1,659	1,216,879	1,240,401

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these accounts.

Previous reporting period

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024

	Further Details	Birch Community Centre	Birch Community Association		Total Funds Year Ended 31 March 2024
		Restricted Funds £	Unrestricted Funds £	Restricted Funds £	£
Income from:					
Donations and legacies	(3)	-	4,225	-	4,225
Charitable Activities	(4)	-	-	16,465	16,465
Other Trading Activities	(5)	-	70,201	-	70,201
Investment Income		-	919	-	919
Total		-	75,345	16,465	91,810
Expenditure on:					
Raising Funds	(6)	-	2,673	-	2,673
Charitable Activities	(6)	20,624	68,241	8,836	97,701
Total		20,624	70,914	8,836	100,374
Net income/(expenditure)		(20,624)	4,431	7,629	(8,564)
Transfers between funds	(15)	-	(1,969)	1,969	-
Net movement in funds		(20,624)	2,462	9,598	(8,564)
Reconciliation of funds					
Total funds brought forward	(15)	1,189,934	55,401	3,630	1,248,965
Total funds carried forward	(15)	1,169,310	57,863	13,228	1,240,401

LINKED BALANCE SHEET AS AT 31 MARCH 2025

	Notes	Birch Community Centre 2025 £	Birch Community Association 2025 £	Total 2025 £	Birch Community Association 2024 £
Fixed assets:					
Tangible assets	(11)	1,148,685	4,487	1,153,172	1,176,799
Total fixed assets		1,148,685	4,487	1,153,172	1,176,799
Current assets:					
Debtors	(12)	-	14,290	14,290	16,166
Cash at Bank & in Hand		-	65,429	65,429	68,957
Total current assets		-	79,719	79,719	85,123
Liabilities:					
Creditors: Amounts falling due within one year	(13)	-	16,012	16,012	21,521
Net current assets or liabilities		-	63,707	63,707	63,602
Total assets less current liabilities		1,148,685	68,194	1,216,879	1,240,401
Total net assets or liabilities		1,148,685	68,194	1,216,879	1,240,401
The funds of the charity:					
Restricted income funds	(15)	1,148,685	1,659	1,150,344	1,182,538
Unrestricted income funds	(15)	-	66,535	66,535	57,863
Total charity funds		1,148,685	68,194	1,216,879	1,240,401

Approved by the trustees on 21st January 2026

Amanda Childs Treasurer

The notes on pages 12 to 21 form part of these accounts.

Previous reporting period

LINKED BALANCE SHEET AS AT 31 MARCH 2024

	Notes	Birch Community Centre 2024 £	Birch Community Association 2024 £	Total 2024 £
Fixed assets:				
Tangible assets	(11)	1,169,310	7,489	1,176,799
Total fixed assets		<u>1,169,310</u>	<u>7,489</u>	<u>1,176,799</u>
Current assets:				
Debtors	(12)	-	16,166	16,166
Cash at Bank & in Hand		-	68,957	68,957
Total current assets		<u>-</u>	<u>85,123</u>	<u>85,123</u>
Liabilities:				
Creditors: Amounts falling due within one year	(13)	-	21,521	21,521
Net current assets or liabilities		<u>-</u>	<u>63,602</u>	<u>63,602</u>
Total assets less current liabilities		1,169,310	71,091	1,240,401
Total net assets or liabilities		<u>1,169,310</u>	<u>71,091</u>	<u>1,240,401</u>
The funds of the charity:				
Restricted income funds	(15)	1,169,310	13,228	1,182,538
Unrestricted income funds	(15)	-	57,863	57,863
Total charity funds		<u>1,169,310</u>	<u>71,091</u>	<u>1,240,401</u>

Linked Statement of Cash Flows for the year ending 31 March 2025

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Net movement in funds	(23,522)	(8,564)
Add back depreciation	23,627	23,627
Deduct investment income	(951)	(919)
Decrease/(increase) in debtors	1,876	1,543
Increase/(decrease) in creditors	(5,509)	2,920
Net cash used in operating activities	<u>(4,479)</u>	<u>18,607</u>
Cash flows from investment activities:		
Interest	951	919
Purchase of fixed assets	-	-
Net cash provided by investing activities	<u>951</u>	<u>919</u>
Increase/(decrease) in cash and cash equivalents during the year	(3,528)	19,526
Cash and cash equivalents brought forward	68,957	49,431
Cash and cash equivalents carried forward	<u><u>65,429</u></u>	<u><u>68,957</u></u>

Notes to the accounts for the year ended 31st March 2025**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 10 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of licence fees.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2025

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	16.67% on cost
Fixtures and Fittings	16.67% on cost
Building Refurbishment	20% on cost
Birch Community Centre Land and Buildings	at valuation

The building known as Birch Community Centre is run by Birch Community Association as an appointed trustee under section 80 of the Charities Act 2011. The Charity Commission has linked the two charities and the insurance value of the building is now incorporated into these accounts.

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administers contributions to an auto enrolment pension scheme.

The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Birch Community Centre		Birch Community Association		Birch Community Association
	Restricted	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 March 2025	Year Ended 31 March 2025	Year Ended 31 March 2025	Year Ended 31 March 2025	Year Ended 31 March 2024
		£	£	£	£
Donations	-	5,295	-	5,295	4,225
	-	5,295	-	5,295	4,225

Previous reporting period

	Birch Community Centre		Birch Community Association		Total Funds
	Restricted	Unrestricted	Restricted	Total Funds	
	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	
		£	£	£	
Donations	-	4,225	-	4,225	
	-	4,225	-	4,225	

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Birch Community Centre Restricted	Birch Community Association		Total Funds	Birch Community Association Total Funds Year Ended
	Year Ended 31 March 2025	Year Ended 31 March 2025	Year Ended 31 March 2025	Year Ended 31 March 2025	31 March 2024
	£	£	£	£	£
Restricted grants:					
Manchester City Council (1)	-	-	-	-	500
Manchester City Council (2)	-	-	-	-	530
Manchester Active	-	-	-	-	1,650
We Love Manchester	-	-	-	-	3,884
National Lottery	-	-	-	-	9,800
MCC NIF	-	-	2,515	2,515	101
	-	-	2,515	2,515	16,465

Previous reporting period

	Birch Community Centre Restricted	Birch Community Association		Total Funds
	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024
	£	£	£	£
Restricted grants:				
Manchester City Council (1)	-	-	500	500
Manchester City Council (2)	-	-	530	530
Manchester Active	-	-	1,650	1,650
We Love Manchester	-	-	3,884	3,884
National Lottery	-	-	9,800	9,800
MCC NIF	-	-	101	101
	-	-	16,465	16,465

Notes to the accounts for the year ended 31st March 2025

5. Income from other trading activities

	Birch Community Centre		Birch Community Association		Total Funds	Birch Community Association	
	Restricted	Unrestricted	Restricted	Total Funds		Total Funds	Year Ended
	Year Ended 31 March 2025	Year Ended 31 March 2025	Year Ended 31 March 2025	Year Ended 31 March 2025		Year Ended 31 March 2024	£
	£	£	£	£	£	£	
Fundraising events	-	4,258	-	4,258	1,340		
Solar Panel Income	-	433	-	433	334		
Birch Tavern Income	-	4,380	-	4,380	4,347		
Rental income	-	72,342	-	72,342	64,180		
	-	81,413	-	81,413	70,201		

Previous reporting period

	Birch Community Centre		Birch Community Association		Total Funds
	Restricted	Unrestricted	Restricted	Total Funds	
	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	
	£	£	£	£	£
Fundraising events	-	1,340	-	1,340	
Solar Panel Income	-	334	-	334	
Birch Tavern Income	-	4,347	-	4,347	
Rental income	-	64,180	-	64,180	
	-	70,201	-	70,201	

Notes to the accounts for the year ended 31st March 2025

6. Expenditure

	Birch Community Centre	Birch Community Association		Birch Community Association
	Building Costs	Children's Projects and Running Costs	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£	£
Expenditure on raising funds:				
Licence fees	-	2,233	2,233	1,716
Fundraising costs	-	2,205	2,205	-
Website	-	233	233	957
	-	4,671	4,671	2,673
Expenditure on charitable activities:				
Employment Costs	-	47,253	47,253	45,935
Consultancy	-	255	255	1,010
Resource Materials and Activities	-	11,008	11,008	6,373
Minor Equipment	-	1,923	1,923	1,240
Repairs and Maintenance	-	8,519	8,519	4,809
Bank Charges	-	-	-	28
Subscriptions	-	31	31	72
Donations Paid	-	250	250	-
Bad Debts	-	-	-	(672)
Refreshments	-	-	-	103
Heat, Light & Water	-	4,527	4,527	4,281
IT Maintenance	-	240	240	40
Cleaning and Waste Disposal	-	4,318	4,318	4,221
Telephone	-	725	725	674
Rent and Rates	-	156	156	147
Insurance	-	3,039	3,039	2,972
Governance and Support Costs	-	2,886	2,886	2,316
Post, Printing & Stationery	-	268	268	525
Depreciation	20,625	3,002	23,627	23,627
	20,625	88,400	109,025	97,701
Total expenditure	20,625	93,071	113,696	100,374
Restricted funds			35,429	29,460
Unrestricted funds			78,267	70,914
			113,696	100,374

Notes to the accounts for the year ended 31st March 2025

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	1,378	1,378	type of expense
Accountancy Software	580	-	580	type of expense
Administration Services	285	-	285	type of expense
Payroll Bureau Fees	643	-	643	type of expense
	<u>1,508</u>	<u>1,378</u>	<u>2,886</u>	

Birch Community Association:

Accountancy Fees	-	1,378	1,378
Accountancy Software	580	-	580
Administration Services	285	-	285
Payroll Bureau Fees	643	-	643
	<u>1,508</u>	<u>1,378</u>	<u>2,886</u>

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,140	1,140	type of expense
Accountancy Software	504	-	504	type of expense
Payroll Bureau Fees	672	-	672	type of expense
	<u>1,176</u>	<u>1,140</u>	<u>2,316</u>	

Birch Community Association:

Accountancy Fees	-	1,140	1,140
Accountancy Software	504	-	504
Payroll Bureau Fees	672	-	672
	<u>1,176</u>	<u>1,140</u>	<u>2,316</u>

9. Analysis of staff costs

	Birch Community Association Year Ended 31 March 2025 £	Birch Community Association Year Ended 31 March 2024 £
Wages and Salaries	45,521	44,190
Redundancy	-	-
Casual Labour	375	400
Social Security Costs	-	-
Pension Costs	1,357	1,345
	<u>47,253</u>	<u>45,935</u>
Charitable activities	47,253	45,935
Support costs	-	-
	<u>47,253</u>	<u>45,935</u>

The average number of employees during the year was 4 (previous year: 4).

The charity considers its key management personnel comprises the trustees and Managers. The total employment benefits, including employer pension contributions of the key management personnel were £38,066 (previous year: £37,684). No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts for the year ended 31st March 2025

10. Independent Examiner Fees

	Birch Community Association Year Ended 31 March 2025	Birch Community Association Year Ended 31 March 2024
	£	£
Independent examination fees	1,174	1,140
Other accountancy services	204	-
	<u>1,378</u>	<u>1,140</u>

11. Tangible Fixed Assets

	Birch Community Centre		Birch Community Association			Total
	Land and Buildings	Building Refurbishment	Building Refurbishment	Equipment	Fixtures and Fittings	
Cost	£		£	£	£	£
At 1st April 2024	1,117,800	103,129	11,098	10,636	14,622	1,257,285
Additions	-	-	-	-	-	-
At 31st March 2025	<u>1,117,800</u>	<u>103,129</u>	<u>11,098</u>	<u>10,636</u>	<u>14,622</u>	<u>1,257,285</u>
Depreciation						
At 1st April 2024	-	51,619	10,458	10,004	8,405	80,486
Charge for Year	-	20,625	640	267	2,095	23,627
At 31st March 2025	<u>-</u>	<u>72,244</u>	<u>11,098</u>	<u>10,271</u>	<u>10,500</u>	<u>104,113</u>
NET BOOK VALUE						
At 31st March 2025	<u>1,117,800</u>	<u>30,885</u>	<u>-</u>	<u>365</u>	<u>4,122</u>	<u>1,153,172</u>
At 31st March 2024	<u>1,117,800</u>	<u>51,510</u>	<u>640</u>	<u>632</u>	<u>6,217</u>	<u>1,176,799</u>

Birch Community Association has been appointed as trustee to run The Birch Community Centre and vest the land in the charitable company in trust for the charity under section 80 of the Charities Act 2011.

The Birch Community Centre building insurance valuation was provided by surveyors in June 2020.

12. Analysis of debtors

	Birch Community Centre 2025	Birch Community Association 2025	Total 2025	Birch Community Association 2024
	£	£	£	£
Debtors	-	8,465	8,465	10,987
Prepayments	-	5,825	5,825	5,179
	<u>-</u>	<u>14,290</u>	<u>14,290</u>	<u>16,166</u>

Debtors and prepayments related to restricted funds £nil (2024: £nil) and unrestricted funds £14,290 (2024: £16,166).

Notes to the accounts for the year ended 31st March 2025

13. Creditors: amounts falling due within one year

	Birch Community Centre 2025 £	Birch Community Association 2025 £	2025 £	Birch Community Association 2024 £
Creditors	-	6,602	6,602	5,243
Short-term compensated absences (holiday pay)	-	-	-	-
Deferred Income	-	8,035	8,035	14,737
Other creditors and accruals	-	1,375	1,375	1,541
Taxation and social security costs	-	-	-	-
	-	16,012	16,012	21,521

14. Deferred income

	Birch Community Centre 2025 £	Birch Community Association 2025 £
Deferred income comprises rental income received in advance.		
Balance as at 1st April 2024	-	14,737
Amount released to income earned from charitable activities	-	(14,737)
Amount deferred in year	-	8,035
Balance at 31st March 2025	-	8,035

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Birch Community Association				Balance at 31 March 2025 £
	Balance at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	
General Fund	57,863	87,659	(78,267)	(720)	66,535
	57,863	87,659	(78,267)	(720)	66,535

Previous reporting period

	Birch Community Association				Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	
General Fund	55,401	75,345	(70,914)	(1,969)	57,863
	55,401	75,345	(70,914)	(1,969)	57,863

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Linked Birch Community Centre and Birch Community Association				
	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Birch Community Centre	1,169,310	-	(20,625)	-	1,148,685
Manchester Active	1,500	-	(1,500)	-	-
Transport for Greater Manchester	1,608	-	(402)	-	1,206
National Lottery	3,846	-	(3,846)	-	-
We Love Manchester	3,884	-	(3,884)	-	-
Manchester Active	1,650	-	(1,650)	-	-
Manchester City Council (2)	530	-	(530)	-	-
Manchester City Council (1)	90	-	(90)	-	-
MCC NIF	-	2,515	(2,782)	720	453
One Manchester	120	-	(120)	-	-
	<u>1,182,538</u>	<u>2,515</u>	<u>(35,429)</u>	<u>720</u>	<u>1,150,344</u>

Previous reporting period

	Birch Community Association				
	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Birch Community Centre	1,189,934	-	(20,624)	-	1,169,310
Greater Manchester Police	1,500	-	-	-	1,500
Transport for Greater Manchester	2,010	-	(402)	-	1,608
MCC NIF	-	101	(115)	14	-
National Lottery	-	9,800	(7,909)	1,955	3,846
We Love Manchester	-	3,884	-	-	3,884
Manchester Active	-	1,650	-	-	1,650
Manchester City Council (2)	-	530	-	-	530
Manchester City Council (1)	-	500	(410)	-	90
One Manchester	120	-	-	-	120
	<u>1,193,564</u>	<u>16,465</u>	<u>(29,460)</u>	<u>1,969</u>	<u>1,182,538</u>

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Birch Community Centre	for the valuation and upkeep and maintenance of the building occupied by Birch Community Association
Manchester Active	for planters near the centre and new chairs
Transport for Greater Manchester	for a bike store. The balance on this fund represents future depreciation.
National Lottery	for Tai Chi classes
We Love Manchester	for Tai Chi classes
Manchester Active	for Tai Chi classes
Manchester City Council (2)	for Pilates sessions
Manchester City Council (1)	for the gardening project
MCC NIF	for a Christmas tree and pilates courses
One Manchester	for Community Taster sessions

16. Analysis of net assets between funds

	Birch Community Centre		Birch Community Association			Total 2025
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds		
	£	£	£	£	£	
Tangible fixed assets	1,148,685	3,281	-	1,206	1,153,172	
Cash at bank and in hand	-	64,976	-	453	65,429	
Other net current assets/(liabilities)	-	(1,722)	-	-	(1,722)	
Total	1,148,685	66,535	-	1,659	1,216,879	

Previous reporting period

	Birch Community Centre		Birch Community Association			Total 2024
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds		
	£	£	£	£	£	
Tangible fixed assets	1,169,310	5,881	-	1,608	1,176,799	
Cash at bank and in hand	-	68,175	-	782	68,957	
Other net current assets/(liabilities)	-	(5,355)	-	-	(5,355)	
Total	1,169,310	57,863	-	2,390	1,240,401	

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Linked Income and Expenditure Account

	Birch Community Centre Year Ended 31 March 2025 £	Birch Community Association Year Ended 31 March 2025 £	Total Year Ended 31 March 2025 £	Birch Community Association Year Ended 31 March 2024 £
Income				
Donations	-	5,295	5,295	4,225
Investment Income	-	951	951	919
Restricted grants:				
Manchester City Council (1)	-	-	-	500
Manchester City Council (2)	-	-	-	530
Manchester Active	-	-	-	1,650
We Love Manchester	-	-	-	3,884
National Lottery	-	-	-	9,800
MCC NIF	-	2,515	2,515	101
Fundraising events	-	4,258	4,258	1,340
Solar Panel Income	-	433	433	334
Birch Tavern Income	-	4,380	4,380	4,347
Rental income	-	72,342	72,342	64,180
Total Income	-	90,174	90,174	91,810
Expenditure				
Licence fees	-	2,233	2,233	1,716
Fundraising costs	-	2,205	2,205	-
Website	-	233	233	957
Employment Costs	-	47,253	47,253	45,935
Consultancy	-	255	255	1,010
Resource Materials and Activities	-	11,008	11,008	6,373
Minor Equipment	-	1,923	1,923	1,240
Repairs and Maintenance	-	8,519	8,519	4,809
Bank Charges	-	-	-	28
Subscriptions	-	31	31	72
Donations Paid	-	250	250	-
Bad Debts	-	-	-	(672)
Refreshments	-	-	-	103
Heat, Light & Water	-	4,527	4,527	4,281
IT Maintenance	-	240	240	40
Cleaning and Waste Disposal	-	4,318	4,318	4,221
Telephone	-	725	725	674
Rent and Rates	-	156	156	147
Insurance	-	3,039	3,039	2,972
Governance and Support Costs	-	2,886	2,886	2,316
Post, Printing & Stationery	-	268	268	525
Depreciation	20,625	3,002	23,627	23,627
Total Expenditure	20,625	93,071	113,696	100,374
Surplus/(deficit for year)	(20,625)	(2,897)	(23,522)	(8,564)

BIRCH COMMUNITY ASSOCIATION

England & Wales - Charity number 1151781

Accounts

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024**

Birch Community Association Registered Charity No. 1151781

Birch Community Centre Registered Charity No. 1151781-1

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 21	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
22	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Report of the trustees for the year ended 31st March 2024

The trustees present their annual directors' report and financial statements of the charities for the year ended 31st March 2024.

The financial statements comply with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to promote the benefit of the inhabitants of Birch in Rusholme and the neighbourhood thereof without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating together the inhabitants and the statutory authorities, voluntary and other organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Currently the main activities of the charity are running and maintaining Birch Community Centre. The charity hosts community events, and regular community activities, and provides facilities for hire to local residents.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

During the year, we provided a venue for local activities such as Scouts, Martial Arts classes, Mikron Theatre Company productions, Polling Station, Allotment Society Show, Quiz Nights, Music concerts and Recitals and MP's surgeries. All of these are local activities educating or otherwise benefiting the local community.

Financial review

The financial position of the charity is strong.

We have been able to supplement funds by holding fundraising events and hiring out the hall, community room and kitchen for private use when it is not required for community events. We continue to be supported by regular donations from individuals in the local community.

Work on renovating and renewing of the Centre building continues with the aim of expanding its potential to benefit the whole community. In this we have been successful in securing grants to carry out the necessary maintenance, repairs and renovations to the internal and external structure of the building.

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

We are actively seeking to expand the financial potential of the building and maximise the grant funding from all sources to help finance a variety of groups that the Trustees believe will be of benefit to the inhabitants of the area and the general public.

We are aware that we may need to call on the reserves that we have built up in future years.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £57,863 of which £51,982 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Structure, governance and management

Birch Community Association is a charitable incorporated organisation and governed by its constitution dated 2nd December 2021. It was registered as a charity by the Charity Commission on 7th December 2020.

On the 4th December 2020 the Charity Commission appointed Birch Community Association, under the power given in section 80 of the Charities Act 2011, the trustee of Birch Community Centre, formerly charity registration number 506244-1. The title to the land was transferred to Birch Community Association in trust for the charity.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve until the following Annual General meeting where they may or may not be re-appointed. There is no upper limit to how long trustees can serve.

Trustee induction and training

Trustees are sent electronic copies of the articles of Association and fellow trustees explain their duties to them. New trustees are advised to read up on the duties of a trustee that can be found on the internet.

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Organisation

The board of trustees administers the charity. The board normally meets every two months. One centre manager and one part time financial assistant are appointed by the trustees to manage the day-to-day running of the centre.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Birch Community Association

Charity Number: 1151781

Linked Charity: Birch Community Centre

Charity Number: 1151781-1

Directors and trustees

The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Amanda Childs Treasurer

Jonathon Grosskopf (resigned January 2024)

Harry Spooner Chair

Professor Jim Aulich

Jim Battle

Tim Wilcox

Senior Managers

Jonny Hodgkinson (Centre Manager)

Yana Anderton (Finance Assistant)

Registered Office

Brighton Grove

Manchester

M14 5JT

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Bankers

Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Birch Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Amanda Childs
Treasurer

Date: 22nd January 2025

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)
REGISTERED CHARITY NUMBERS 1151781 AND 1151781-1**

I report on the accounts of the charities, for the year ended 31st March 2024 which are set out on pages 7 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: AM King

AM King FCCA
Date: 22nd January 2025

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**31 MARCH 2024**

	Further Details	Birch Community Centre	Birch Community Association		Total Funds Year Ended 31 March 2024	Birch Community Association Total Funds Year Ended 31 March 2023
		Restricted Funds £	Unrestricted Funds £	Restricted Funds £	£	£
Income from:						
Donations and legacies	(3)	-	4,225	-	4,225	3,685
Charitable Activities	(4)	-	-	16,465	16,465	48,666
Other Trading Activities	(5)	-	70,201	-	70,201	66,819
Investment Income		-	919	-	919	565
Other Income		-	-	-	-	107
Total		-	75,345	16,465	91,810	119,842
Expenditure on:						
Raising Funds	(6)	-	2,673	-	2,673	1,271
Charitable Activities	(6)	20,624	68,241	8,836	97,701	125,082
Other	(6)	-	-	-	-	226
Total		20,624	70,914	8,836	100,374	126,579
Net income/(expenditure)		(20,624)	4,431	7,629	(8,564)	(6,737)
Transfers between funds	(15)	-	(1,969)	1,969	-	-
Net movement in funds		(20,624)	2,462	9,598	(8,564)	(6,737)
Reconciliation of funds						
Total funds brought forward	(15)	1,189,934	55,401	3,630	1,248,965	1,255,702
Total funds carried forward	(15)	1,169,310	57,863	13,228	1,240,401	1,248,965

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these accounts.

Previous reporting period

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023

	Further Details	Birch Community Centre	Birch Community Association		Total Funds Year Ended 31 March 2023
		Restricted Funds £	Unrestricted Funds £	Restricted Funds £	£
Income from:					
Donations and legacies	(3)	-	3,685	-	3,685
Charitable Activities	(4)	41,823	-	6,843	48,666
Other Trading Activities	(5)	-	66,819	-	66,819
Investment Income		-	565	-	565
Other Income		-	107	-	107
Total		41,823	71,176	6,843	119,842
Expenditure on:					
Raising Funds	(6)	-	1,271	-	1,271
Charitable Activities	(6)	50,704	67,653	6,725	125,082
Other	(6)	-	226	-	226
Total		50,704	69,150	6,725	126,579
Net income/(expenditure)		(8,881)	2,026	118	(6,737)
Transfers between funds	(15)	39,535	(39,947)	412	-
Net movement in funds		30,654	(37,921)	530	(6,737)
Reconciliation of funds					
Total funds brought forward	(15)	1,159,280	93,322	3,100	1,255,702
Total funds carried forward	(15)	1,189,934	55,401	3,630	1,248,965

LINKED BALANCE SHEET AS AT 31 MARCH 2024

	Notes	Birch Community Centre 2024 £	Birch Community Association 2024 £	Total 2024 £	Birch Community Association 2023 £
Fixed assets:					
Tangible assets	(11)	1,169,310	7,489	1,176,799	1,200,426
Total fixed assets		<u>1,169,310</u>	<u>7,489</u>	<u>1,176,799</u>	<u>1,200,426</u>
Current assets:					
Debtors	(12)	-	16,166	16,166	17,709
Cash at Bank & in Hand		-	68,957	68,957	49,431
Total current assets		<u>-</u>	<u>85,123</u>	<u>85,123</u>	<u>67,140</u>
Liabilities:					
Creditors: Amounts falling due within one year	(13)	-	21,521	21,521	18,601
Net current assets or liabilities		<u>-</u>	<u>63,602</u>	<u>63,602</u>	<u>48,539</u>
Total assets less current liabilities		<u>1,169,310</u>	<u>71,091</u>	<u>1,240,401</u>	<u>1,248,965</u>
Total net assets or liabilities		<u>1,169,310</u>	<u>71,091</u>	<u>1,240,401</u>	<u>1,248,965</u>
The funds of the charity:					
Restricted income funds	(15)	1,169,310	13,228	1,182,538	1,193,564
Unrestricted income funds	(15)	-	57,863	57,863	55,401
Total charity funds		<u>1,169,310</u>	<u>71,091</u>	<u>1,240,401</u>	<u>1,248,965</u>

Approved by the trustees on 22nd January 2025

Amanda Childs Treasurer

The notes on pages 12 to 21 form part of these accounts.

Previous reporting period

LINKED BALANCE SHEET AS AT 31 MARCH 2023

	Notes	Birch Community Centre 2023 £	Birch Community Association 2023 £	Total 2023 £
Fixed assets:				
Tangible assets	(11)	1,189,934	10,492	1,200,426
Total fixed assets		<u>1,189,934</u>	<u>10,492</u>	<u>1,200,426</u>
Current assets:				
Debtors	(12)	-	17,709	17,709
Cash at Bank & in Hand		-	49,431	49,431
Total current assets		-	<u>67,140</u>	<u>67,140</u>
Liabilities:				
Creditors: Amounts falling due within one year	(13)	-	18,601	18,601
Net current assets or liabilities		-	<u>48,539</u>	<u>48,539</u>
Total assets less current liabilities		1,189,934	59,031	1,248,965
Total net assets or liabilities		<u>1,189,934</u>	<u>59,031</u>	<u>1,248,965</u>
The funds of the charity:				
Restricted income funds	(15)	1,189,934	3,630	1,193,564
Unrestricted income funds	(15)	-	55,401	55,401
Total charity funds		<u>1,189,934</u>	<u>59,031</u>	<u>1,248,965</u>

Linked Statement of Cash Flows for the year ending 31 March 2024

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Net movement in funds	(8,564)	(6,737)
Add back depreciation	23,627	23,630
Deduct investment income	(919)	(565)
Decrease/(increase) in debtors	1,543	(2,421)
Increase/(decrease) in creditors	2,920	(5,184)
Net cash used in operating activities	<u>18,607</u>	<u>8,723</u>
Cash flows from investment activities:		
Interest	919	565
Purchase of fixed assets	-	(53,691)
Net cash provided by investing activities	<u>919</u>	<u>(53,126)</u>
Increase/(decrease) in cash and cash equivalents during the year	19,526	(44,403)
Cash and cash equivalents brought forward	49,431	93,834
Cash and cash equivalents carried forward	<u><u>68,957</u></u>	<u><u>49,431</u></u>

Notes to the accounts for the year ended 31st March 2024**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 10 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of licence fees.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	16.67% on cost
Fixtures and Fittings	16.67% on cost
Building Refurbishment	20% on cost
Birch Community Centre Land and Buildings	at valuation

The building known as Birch Community Centre is run by Birch Community Association as an appointed trustee under section 80 of the Charities Act 2011. The Charity Commission has linked the two charities and the insurance value of the building is now incorporated into these accounts.

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administers contributions to an auto enrolment pension scheme.

The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Birch Community Centre		Birch Community Association		Total Funds	Birch Community Association	
	Restricted	Unrestricted	Restricted	Unrestricted		Total Funds	Restricted
	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2023	Year Ended 31 March 2023
		£	£		£	£	£
Donations	-	4,225	-	-	4,225	-	3,685
	-	4,225	-	-	4,225	-	3,685

Previous reporting period

	Birch Community Centre		Birch Community Association		Total Funds
	Restricted	Unrestricted	Restricted	Unrestricted	
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023
		£	£		£
Donations	-	3,685	-	-	3,685
	-	3,685	-	-	3,685

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Birch Community Centre		Birch Community Association		Total Funds Year Ended 31 March 2023
	Restricted	Unrestricted	Restricted	Total Funds	
	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	
	£	£	£	£	£
Restricted grants:					
Biffa	-	-	-	-	41,823
Manchester City Council (1)	-	-	500	500	-
Manchester City Council (2)	-	-	530	530	-
Manchester Active	-	-	1,650	1,650	-
We Love Manchester	-	-	3,884	3,884	-
National Lottery	-	-	9,800	9,800	-
MCC NIF	-	-	101	101	-
Transport for Greater Manchester	-	-	-	-	2,000
Greater Sport	-	-	-	-	4,843
	-	-	16,465	16,465	48,666

Previous reporting period

	Birch Community Centre		Birch Community Association		Total Funds Year Ended 31 March 2023
	Restricted	Unrestricted	Restricted	Total Funds	
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	
	£	£	£	£	£
Restricted grants:					
Biffa	41,823	-	-	-	41,823
Transport for Greater Manchester	-	-	2,000	2,000	-
Greater Sport	-	-	4,843	4,843	-
	41,823	-	6,843	48,666	

Notes to the accounts for the year ended 31st March 2024

5. Income from other trading activities

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds	Birch Community Association Total Funds
	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£	£	£	£
Fundraising events	-	1,340	-	1,340	1,612
Solar Panel Income	-	334	-	334	-
Birch Tavern Income	-	4,347	-	4,347	4,843
Rental income	-	64,180	-	64,180	60,364
	-	70,201	-	70,201	66,819

Previous reporting period

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023
	£	£	£	£
Fundraising events	-	1,612	-	1,612
Birch Tavern Income	-	4,843	-	4,843
Rental income	-	60,364	-	60,364
	-	66,819	-	66,819

Notes to the accounts for the year ended 31st March 2024

6. Expenditure

	Birch Community Centre	Birch Community Association		Birch Community Association
	Building Costs	Children's Projects and Running Costs	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£	£	£
Expenditure on raising funds:				
Licence fees	-	1,716	1,716	1,083
Website	-	957	957	188
	-	2,673	2,673	1,271
Expenditure on charitable activities:				
Employment Costs	-	45,935	45,935	43,330
Consultancy	-	1,010	1,010	645
Resource Materials and Activities	-	6,373	6,373	6,761
Minor Equipment	-	1,240	1,240	4,619
Repairs and Maintenance	-	4,809	4,809	28,132
Bank Charges	-	28	28	28
Subscriptions	-	72	72	76
Donations Paid	-	-	-	120
Bad Debts	-	(672)	(672)	(677)
Refreshments	-	103	103	992
Heat, Light & Water	-	4,281	4,281	4,822
IT Maintenance	-	40	40	-
Cleaning and Waste Disposal	-	4,221	4,221	4,935
Telephone	-	674	674	730
Rent and Rates	-	147	147	276
Insurance	-	2,972	2,972	2,932
Governance and Support Costs	-	2,316	2,316	2,967
Post, Printing & Stationery	-	525	525	764
Depreciation	20,624	3,003	23,627	23,630
	20,624	77,077	97,701	125,082
Other expenditure:				
Sundries	-	-	-	226
	-	-	-	226
	20,624	79,750	100,374	126,579
Restricted funds			29,460	57,429
Unrestricted funds			70,914	69,150
			100,374	126,579

Notes to the accounts for the year ended 31st March 2024

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,140	1,140	type of expense
Accountancy Software	504	-	504	type of expense
Payroll Bureau Fees	672	-	672	type of expense
	<u>1,176</u>	<u>1,140</u>	<u>2,316</u>	

Birch Community Association:

Accountancy Fees	-	1,140	1,140
Accountancy Software	504	-	504
Payroll Bureau Fees	672	-	672
	<u>1,176</u>	<u>1,140</u>	<u>2,316</u>

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,380	1,380	type of expense
Accountancy Support	534	-	534	type of expense
Accountancy Software	464	-	464	type of expense
Payroll Bureau Fees	589	-	589	type of expense
	<u>1,587</u>	<u>1,380</u>	<u>2,967</u>	

Birch Community Association:

Accountancy Fees	-	1,380	1,380
Accountancy Support	534	-	534
Accountancy Software	464	-	464
Payroll Bureau Fees	589	-	589
	<u>1,587</u>	<u>1,380</u>	<u>2,967</u>

9. Analysis of staff costs

	Birch Community Association Year Ended 31 March 2024 £	Birch Community Association Year Ended 31 March 2023 £
Wages and Salaries	44,190	42,029
Redundancy	-	-
Casual Labour	400	-
Social Security Costs	-	-
Pension Costs	1,345	1,301
	<u>45,935</u>	<u>43,330</u>
Charitable activities	45,935	43,330
Support costs	-	-
	<u>45,935</u>	<u>43,330</u>

The average number of employees during the year was 4 (previous year: 3).

The charity considers its key management personnel comprises the trustees and Managers. The total employment benefits, including employer pension contributions of the key management personnel were £37,684 (previous year: £33,835). No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts for the year ended 31st March 2024

10. Independent Examiner Fees

	Birch Community Association Year Ended 31 March 2024 £	Birch Community Association Year Ended 31 March 2023 £
Independent examination fees	1,140	1,380
	<u>1,140</u>	<u>1,380</u>

11. Tangible Fixed Assets

	Birch Community Centre		Birch Community Association			Total £
	Land and Buildings £	Building Refurbishment	Building Refurbishment £	Equipment £	Fixtures and Fittings £	
Cost						
At 1st April 2023	1,117,800	103,129	11,098	10,636	14,622	1,257,285
Additions	-	-	-	-	-	-
At 31st March 2024	<u>1,117,800</u>	<u>103,129</u>	<u>11,098</u>	<u>10,636</u>	<u>14,622</u>	<u>1,257,285</u>
Depreciation						
At 1st April 2023	-	30,995	9,818	9,737	6,309	56,859
Charge for Year	-	20,624	640	267	2,096	23,627
At 31st March 2024	-	<u>51,619</u>	<u>10,458</u>	<u>10,004</u>	<u>8,405</u>	<u>80,486</u>
NET BOOK VALUE						
At 31st March 2024	<u>1,117,800</u>	<u>51,510</u>	<u>640</u>	<u>632</u>	<u>6,217</u>	<u>1,176,799</u>
At 31st March 2023	<u>1,117,800</u>	<u>72,134</u>	<u>1,280</u>	<u>899</u>	<u>8,313</u>	<u>1,200,426</u>

Birch Community Association has been appointed as trustee to run The Birch Community Centre and vest the land in the charitable company in trust for the charity under section 80 of the Charities Act 2011.

The Birch Community Centre building insurance valuation was provided by surveyors in June 2020.

12. Analysis of debtors

	Birch Community Centre 2024 £	Birch Community Association 2024 £	Total 2024 £	Birch Community Association 2023 £
Debtors	-	10,987	10,987	13,281
Prepayments	-	5,179	5,179	4,428
	-	<u>16,166</u>	<u>16,166</u>	<u>17,709</u>

Debtors and prepayments related to restricted funds £nil (2023: £nil) and unrestricted funds £16,166 (2023: £17,709).

Notes to the accounts for the year ended 31st March 2024

13. Creditors: amounts falling due within one year

	Birch Community Centre 2024 £	Birch Community Association 2024 £	2024 £	Birch Community Association 2023 £
Creditors	-	5,243	5,243	4,920
Short-term compensated absences (holiday pay)	-	-	-	-
Deferred Income	-	14,737	14,737	12,161
Other creditors and accruals	-	1,541	1,541	1,520
Taxation and social security costs	-	-	-	-
	-	21,521	21,521	18,601

14. Deferred income

	Birch Community Centre 2024 £	Birch Community Association 2024 £
Deferred income comprises rental income received in advance.		
Balance as at 1st April 2023	-	12,161
Amount released to income earned from charitable activities	-	(12,161)
Amount deferred in year	-	14,737
Balance at 31st March 2024	-	14,737

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Birch Community Association				Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	
General Fund	55,401	75,345	(70,914)	(1,969)	57,863
	55,401	75,345	(70,914)	(1,969)	57,863

Previous reporting period

	Birch Community Association				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers £	
General Fund	93,322	71,176	(69,150)	(39,947)	55,401
	93,322	71,176	(69,150)	(39,947)	55,401

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Linked Birch Community Centre and Birch Community Association				
	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Birch Community Centre	1,189,934	-	(20,624)	-	1,169,310
Greater Manchester Police	1,500	-	-	-	1,500
Transport for Greater Manchester	2,010	-	(402)	-	1,608
MCC NIF	-	101	(115)	14	-
National Lottery	-	9,800	(7,909)	1,955	3,846
We Love Manchester	-	3,884	-	-	3,884
Manchester Active	-	1,650	-	-	1,650
Manchester City Council (2)	-	530	-	-	530
Manchester City Council (1)	-	500	(410)	-	90
One Manchester	120	-	-	-	120
	1,193,564	16,465	(29,460)	1,969	1,182,538

Previous reporting period

	Birch Community Association				
	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Birch Community Centre	1,159,280	41,823	(50,704)	39,535	1,189,934
Greater Manchester Police	1,500	-	-	-	1,500
Transport for Greater Manchester	-	2,000	(402)	412	2,010
Greater Sport	-	4,843	(4,843)	-	-
One Manchester	1,600	-	(1,480)	-	120
	1,162,380	48,666	(57,429)	39,947	1,193,564

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Birch Community Centre	for the valuation and upkeep and maintenance of the building occupied by Birch Community Association
Greater Manchester Police	for planters near the centre and new chairs
Transport for Greater Manchester	for a bike store. The balance on this fund represents future depreciation.
MCC NIF	for a Christmas tree and lights
National Lottery	for Tai Chi classes
We Love Manchester	for Tai Chi classes
Manchester Active	for Tai Chi classes
Manchester City Council (2)	for Pilates sessions
Manchester City Council (1)	for the gardening project
One Manchester	for Community Taster sessions

16. Analysis of net assets between funds

	Birch Community Centre		Birch Community Association			Total 2024
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds		
	£	£	£	£	£	
Tangible fixed assets	1,169,310	5,881	-	1,608	1,176,799	
Cash at bank and in hand	-	57,337	-	11,620	68,957	
Other net current assets/(liabilities)	-	(5,355)	-	-	(5,355)	
Total	1,169,310	57,863	-	13,228	1,240,401	

Previous reporting period

	Birch Community Centre		Birch Community Association			Total 2023
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds		
	£	£	£	£	£	
Tangible fixed assets	1,189,934	8,482	-	2,010	1,200,426	
Cash at bank and in hand	-	47,811	-	1,620	49,431	
Other net current assets/(liabilities)	-	(892)	-	-	(892)	
Total	1,189,934	55,401	-	3,630	1,248,965	

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Linked Income and Expenditure Account

	Birch Community Centre Year Ended 31 March 2024 £	Birch Community Association Year Ended 31 March 2024 £	Total Year Ended 31 March 2024 £	Birch Community Association Year Ended 31 March 2023 £
Income				
Donations	-	4,225	4,225	3,685
Investment Income	-	919	919	565
Other Income	-	-	-	107
Restricted grants:				
Biffa	-	-	-	41,823
Manchester City Council (1)	-	500	500	-
Manchester City Council (2)	-	530	530	-
Manchester Active	-	1,650	1,650	-
We Love Manchester	-	3,884	3,884	-
National Lottery	-	9,800	9,800	-
MCC NIF	-	101	101	-
Transport for Greater Manchester	-	-	-	2,000
Greater Sport	-	-	-	4,843
Fundraising events	-	1,340	1,340	1,612
Solar Panel Income	-	334	334	-
Birch Tavern Income	-	4,347	4,347	4,843
Rental income	-	64,180	64,180	60,364
Total Income	-	91,810	91,810	119,842
Expenditure				
Licence fees	-	1,716	1,716	1,083
Website	-	957	957	188
Employment Costs	-	45,935	45,935	43,330
Consultancy	-	1,010	1,010	645
Resource Materials and Activities	-	6,373	6,373	6,761
Minor Equipment	-	1,240	1,240	4,619
Repairs and Maintenance	-	4,809	4,809	28,132
Bank Charges	-	28	28	28
Subscriptions	-	72	72	76
Donations Paid	-	-	-	120
Bad Debts	-	(672)	(672)	(677)
Refreshments	-	103	103	992
Heat, Light & Water	-	4,281	4,281	4,822
IT Maintenance	-	40	40	-
Cleaning and Waste Disposal	-	4,221	4,221	4,935
Telephone	-	674	674	730
Rent and Rates	-	147	147	276
Insurance	-	2,972	2,972	2,932
Governance and Support Costs	-	2,316	2,316	2,967
Post, Printing & Stationery	-	525	525	764
Depreciation	20,624	3,003	23,627	23,630
Sundries	-	-	-	226
Total Expenditure	20,624	79,750	100,374	126,579
Surplus/(deficit for year)	(20,624)	12,060	(8,564)	(6,737)

BIRCH COMMUNITY ASSOCIATION

England & Wales - Charity number 1151781

Accounts

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

Birch Community Association Registered Charity No. 1151781

Birch Community Centre Registered Charity No. 1151781-1

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 21	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
22	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Report of the trustees for the year ended 31st March 2023

The trustees present their annual directors' report and financial statements of the charities for the year ended 31st March 2023.

The financial statements comply with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to promote the benefit of the inhabitants of Birch in Rusholme and the neighbourhood thereof without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating together the inhabitants and the statutory authorities, voluntary and other organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Currently the main activities of the charity are running and maintaining Birch Community Centre. The charity hosts community events, and regular community activities, and provides facilities for hire to local residents.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

During the year, we provided a venue for local activities such as Scouts, Martial Arts classes, Mikron Theatre Company productions, Polling Station, Allotment Society Show, Quiz Nights, Music concerts and Recitals and MP's surgeries. All of these are local activities educating or otherwise benefiting the local community.

Financial review

The financial position of the charity is strong.

We have been able to supplement funds by holding fundraising events and hiring out the hall, community room and kitchen for private use when it is not required for community events. We continue to be supported by regular donations from individuals in the local community.

Work has begun to renovate and renew the Centre building and to expand its potential to benefit the whole community. We have been successful in bidding for grants to help with the cost of repairing and renovating the internal and the external structure of the building.

We are actively looking to expand the financial potential of the building and maximise the grant funding from all sources in order to financially back a variety of groups that the trustees believe will be of benefit to the inhabitants of the area and the general public.

BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE (LINKED CHARITIES)

We are aware that we may need to call on the reserves that we have built up in future years.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £55,401 of which £46,919 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Structure, governance and management

Birch Community Association is a charitable incorporated organisation and governed by its constitution dated 2nd December 2021. It was registered as a charity by the Charity Commission on 7th December 2020.

On the 4th December 2020 the Charity Commission appointed Birch Community Association, under the power given in section 80 of the Charities Act 2011, the trustee of Birch Community Centre, formerly charity registration number 506244-1. The title to the land was transferred to Birch Community Association in trust for the charity.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve until the following Annual General meeting where they may or may not be re-appointed. There is no upper limit to how long trustees can serve.

Trustee induction and training

Trustees are sent electronic copies of the articles of Association and fellow trustees explain their duties to them. New trustees are advised to read up on the duties of a trustee that can be found on the internet.

Organisation

The board of trustees administers the charity. The board normally meets once a month. One centre manager and one part time financial assistant are appointed by the trustees to manage the day-to-day running of the centre.

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Birch Community Association

Charity Number: 1151781

Linked Charity: Birch Community Centre

Charity Number: 1151781-1

Directors and trustees

The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Amanda Childs Treasurer

Jonathon Grosskopf

Harry Spooner Chair

Professor Jim Aulich

Jim Battle

Tim Wilcox

Senior Managers

Jonny Hodgkinson (Centre Manager)

Yana Anderton (Finance Assistant)

Registered Office

Brighton Grove

Manchester

M14 5JT

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Bankers

Co-operative Bank plc

1 Balloon Street

Manchester

M60 4EP

Unity Trust Bank plc

Nine Brindleyplace

Birmingham

B1 2HB

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Birch Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Amanda Childs
Treasurer

Date: 9th January 2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)
REGISTERED CHARITY NUMBERS 1151781 AND 1151781-1**

I report on the accounts of the charities, for the year ended 31st March 2023 which are set out on pages 7 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *A.M. King*

AM King FCCA
Date: 9th January 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023

	Further Details	Birch Community Centre	Birch Community Association		Total Funds Year Ended 31 March 2023	Birch Community Association Total Funds Year Ended 31 March 2022
		Restricted Funds £	Unrestricted Funds £	Restricted Funds £	£	£
Income from:						
Donations and legacies	(3)	-	3,685	-	3,685	26,200
Charitable Activities	(4)	41,823	-	6,843	48,666	47,344
Other Trading Activities	(5)	-	66,819	-	66,819	43,546
Investment Income		-	565	-	565	49
Other Income		-	107	-	107	343
Total		41,823	71,176	6,843	119,842	117,482
Expenditure on:						
Raising Funds	(6)	-	1,271	-	1,271	2,402
Charitable Activities	(6)	50,704	67,653	6,725	125,082	85,846
Other	(6)	-	226	-	226	115
Total		50,704	69,150	6,725	126,579	88,363
Net income/(expenditure)		(8,881)	2,026	118	(6,737)	29,119
Transfers between funds	(15)	39,535	(39,947)	412	-	-
Net movement in funds		30,654	(37,921)	530	(6,737)	29,119
Reconciliation of funds						
Total funds brought forward	(15)	1,159,280	93,322	3,100	1,255,702	1,226,583
Total funds carried forward	(15)	1,189,934	55,401	3,630	1,248,965	1,255,702

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these accounts.

Previous reporting period

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2022

	Further Details	Birch Community Centre	Birch Community Association		Total Funds Year Ended 31 March 2022
		Restricted Funds £	Unrestricted Funds £	Restricted Funds £	£
Income from:					
Donations and legacies	(3)	8,520	17,680	-	26,200
Charitable Activities	(4)	43,177	-	4,167	47,344
Other Trading Activities	(5)	16	43,530	-	43,546
Investment Income		-	49	-	49
Other Income		-	343	-	343
Total		51,713	61,602	4,167	117,482
Expenditure on:					
Raising Funds	(6)	-	2,402	-	2,402
Charitable Activities	(6)	21,013	51,975	12,858	85,846
Other	(6)	-	115	-	115
Total		21,013	54,492	12,858	88,363
Net income/(expenditure)		30,700	7,110	(8,691)	29,119
Transfers between funds	(15)	10,780	(10,780)	-	-
Net movement in funds		41,480	(3,670)	(8,691)	29,119
Reconciliation of funds					
Total funds brought forward	(15)	1,117,800	96,992	11,791	1,226,583
Total funds carried forward	(15)	1,159,280	93,322	3,100	1,255,702

LINKED BALANCE SHEET AS AT 31 MARCH 2023

	Notes	Birch Community Centre 2023 £	Birch Community Association 2023 £	Total 2023 £	Birch Community Association 2022 £
Fixed assets:					
Tangible assets	(11)	1,189,934	10,492	1,200,426	1,170,365
Total fixed assets		1,189,934	10,492	1,200,426	1,170,365
Current assets:					
Debtors	(12)	-	17,709	17,709	15,288
Cash at Bank & in Hand		-	49,431	49,431	93,834
Total current assets		-	67,140	67,140	109,122
Liabilities:					
Creditors: Amounts falling due within one year	(13)	-	18,601	18,601	23,785
Net current assets or liabilities		-	48,539	48,539	85,337
Total assets less current liabilities		1,189,934	59,031	1,248,965	1,255,702
Total net assets or liabilities		1,189,934	59,031	1,248,965	1,255,702
The funds of the charity:					
Restricted income funds	(15)	1,189,934	3,630	1,193,564	1,162,380
Unrestricted income funds	(15)	-	55,401	55,401	93,322
Total charity funds		1,189,934	59,031	1,248,965	1,255,702

Approved by the trustees on 9th January 2024

Amanda Childs Treasurer

The notes on pages 12 to 21 form part of these accounts.

Previous reporting period

LINKED BALANCE SHEET AS AT 31 MARCH 2022

	Notes	Birch Community Centre 2022 £	Birch Community Association 2022 £	Total 2022 £
Fixed assets:				
Tangible assets	(11)	1,159,280	11,085	1,170,365
Total fixed assets		<u>1,159,280</u>	<u>11,085</u>	<u>1,170,365</u>
Current assets:				
Debtors	(12)	-	15,288	15,288
Cash at Bank & in Hand		-	93,834	93,834
Total current assets		<u>-</u>	<u>109,122</u>	<u>109,122</u>
Liabilities:				
Creditors: Amounts falling due within one year	(13)	-	23,785	23,785
Net current assets or liabilities		<u>-</u>	<u>85,337</u>	<u>85,337</u>
Total assets less current liabilities		1,159,280	96,422	1,255,702
Total net assets or liabilities		<u>1,159,280</u>	<u>96,422</u>	<u>1,255,702</u>
The funds of the charity:				
Restricted income funds	(15)	1,159,280	3,100	1,162,380
Unrestricted income funds	(15)	-	93,322	93,322
Total charity funds		<u>1,159,280</u>	<u>96,422</u>	<u>1,255,702</u>

Linked Statement of Cash Flows for the year ending 31 March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Net movement in funds	(6,737)	29,119
Add back depreciation	23,630	12,973
Deduct investment income	(565)	(49)
Decrease/(increase) in debtors	(2,421)	(4,508)
Increase/(decrease) in creditors	(5,184)	16,632
Net cash used in operating activities	<u>8,723</u>	<u>54,167</u>
Cash flows from investment activities:		
Interest	565	49
Purchase of fixed assets	(53,691)	(59,796)
Net cash provided by investing activities	<u>(53,126)</u>	<u>(59,747)</u>
Increase/(decrease) in cash and cash equivalents during the year	(44,403)	(5,580)
Cash and cash equivalents brought forward	93,834	99,414
Cash and cash equivalents carried forward	<u><u>49,431</u></u>	<u><u>93,834</u></u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 5 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of licence fees.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	16.67% on cost
Fixtures and Fittings	16.67% on cost
Building Refurbishment	20% on cost
Birch Community Centre Land and Buildings	at valuation

The building known as Birch Community Centre is run by Birch Community Association as an appointed trustee under section 80 of the Charities Act 2011. The Charity Commission has linked the two charities and the insurance value of the building is now incorporated into these accounts.

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administers contributions to an auto enrolment pension scheme.

The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds	Birch Community Association Total Funds
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2022
		£	£	£	£
Donations	-	3,685	-	3,685	9,663
General grants:					
MCC Local Restrictions Support	-	-	-	-	16,537
	-	3,685	-	3,685	26,200

Previous reporting period

	Birch Community Centre Restricted	Birch Community Association Unrestricted	Birch Community Association Restricted	Total Funds
	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022
		£	£	£
Donations	8,520	1,143	-	9,663
General grants:				
MCC Local Restrictions Support	-	16,537	-	16,537
	8,520	17,680	-	26,200

Notes to the accounts

4. Income from charitable activities

	Birch Community Centre	Birch Community Association		Total Funds	Birch Community Association
	Restricted	Unrestricted	Restricted		Total Funds
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023		Year Ended 31 March 2023
	£	£	£	£	£
Restricted grants:					
Ambition for Ageing	-	-	-	-	499
Biffa	41,823	-	-	41,823	43,177
MCC NIF	-	-	-	-	1,000
One Manchester	-	-	-	-	2,000
HMRC CVJRS	-	-	-	-	668
Transport for Greater Manchester	-	-	2,000	2,000	-
Greater Sport	-	-	4,843	4,843	-
	41,823	-	6,843	48,666	47,344

Previous reporting period

	Birch Community Centre	Birch Community Association		Total Funds
	Restricted	Unrestricted	Restricted	
	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	
	£	£	£	£
Restricted grants:				
Ambition for Ageing	-	-	499	499
Biffa	43,177	-	-	43,177
MCC NIF	-	-	1,000	1,000
One Manchester	-	-	2,000	2,000
HMRC CVJRS	-	-	668	668
	43,177	-	4,167	47,344

Notes to the accounts

5. Income from other trading activities

	Birch Community Centre			Birch Community Association		Total Funds	Total Funds
	Restricted	Unrestricted	Restricted	Unrestricted	Year Ended 31 March 2022		
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2022		
	£	£	£	£	£	£	£
Fundraising events	-	1,612	-	-	1,612	714	
Solar Panel Income	-	-	-	-	-	104	
Birch Tavern Income	-	4,843	-	-	4,843	3,994	
Rental income	-	60,364	-	-	60,364	38,734	
	-	66,819	-	-	66,819	43,546	

Previous reporting period

	Birch Community Centre			Birch Community Association		Total Funds	Total Funds
	Restricted	Unrestricted	Restricted	Unrestricted	Year Ended 31 March 2022		
	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022		
	£	£	£	£	£	£	£
Fundraising events	-	714	-	-	714		
Solar Panel Income	16	88	-	-	104		
Birch Tavern Income	-	3,994	-	-	3,994		
Rental income	-	38,734	-	-	38,734		
	16	43,530	-	-	43,546		

Notes to the accounts

6. Expenditure

	Birch Community Centre	Birch Community Association		Birch Community Association
	Building Costs	Children's Projects and Running Costs	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£	£
Expenditure on raising funds:				
Licence fees	-	1,083	1,083	2,099
Website	-	188	188	183
Fundraising	-	-	-	120
	-	1,271	1,271	2,402
Expenditure on charitable activities:				
Employment Costs	-	43,330	43,330	36,899
Consultancy	-	645	645	-
Resource Materials and Activities	-	6,761	6,761	1,901
Minor Equipment	2,760	1,859	4,619	2,427
Repairs and Maintenance	25,406	2,726	28,132	14,853
Bank Charges	-	28	28	20
Subscriptions	-	76	76	-
Donations Paid	-	120	120	-
Bad Debts	-	(677)	(677)	1,902
Refreshments	-	992	992	3,166
Heat, Light & Water	-	4,822	4,822	3,681
IT Maintenance	-	-	-	493
Cleaning and Waste Disposal	-	4,935	4,935	1,925
Telephone	-	730	730	695
Rent and Rates	-	276	276	123
Insurance	1,913	1,019	2,932	2,666
Governance and Support Costs	-	2,967	2,967	1,696
Post, Printing & Stationery	-	764	764	426
Depreciation	20,625	3,005	23,630	12,973
	50,704	74,378	125,082	85,846
Other expenditure:				
Sundries	-	226	226	115
	-	226	226	115
	50,704	75,875	126,579	88,363
Restricted funds			57,429	33,871
Unrestricted funds			69,150	54,492
			126,579	88,363

Notes to the accounts

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,380	1,380	type of expense
Accountancy Support	534	-	534	type of expense
Accountancy Software	464	-	464	type of expense
Payroll Bureau Fees	589	-	589	type of expense
	<u>1,587</u>	<u>1,380</u>	<u>2,967</u>	

Birch Community Association:

Accountancy Fees	-	1,380	1,380
Accountancy Support	534	-	534
Accountancy Software	464	-	464
Payroll Bureau Fees	589	-	589
	<u>1,587</u>	<u>1,380</u>	<u>2,967</u>

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,080	1,080	type of expense
Payroll Bureau Fees	616	-	616	type of expense
	<u>616</u>	<u>1,080</u>	<u>1,696</u>	

Birch Community Centre:

Consultancy	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Birch Community Association:

Accountancy Fees	-	1,080	1,080
Payroll Bureau Fees	616	-	616
	<u>616</u>	<u>1,080</u>	<u>1,696</u>

9. Analysis of staff costs

	Birch Community Association Year Ended 31 March 2023 £	Birch Community Association Year Ended 31 March 2022 £
Wages and Salaries	42,029	35,854
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	1,301	1,045
	<u>43,330</u>	<u>36,899</u>
Charitable activities	43,330	36,899
Support costs	-	-
	<u>43,330</u>	<u>36,899</u>

The average number of employees during the year was 3 (previous year: 3).

The charity considers its key management personnel comprises the trustees and Managers. The total employment benefits, including employer pension contributions of the key management personnel were £33,835 (previous year: £25,627). No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts

10. Independent Examiner Fees

	Birch Community Association Year Ended 31 March 2023 £	Birch Community Association Year Ended 31 March 2022 £
Independent examination fees	1,380	1,080
	<u>1,380</u>	<u>1,080</u>

11. Tangible Fixed Assets

	Birch Community Centre		Birch Community Association			Total £
	Land and Buildings £	Building Refurbishment	Building Refurbishment £	Equipment £	Fixtures and Fittings £	
Cost						
At 1st April 2022	1,117,800	51,850	11,098	10,636	12,210	1,203,594
Additions	-	51,279	-	-	2,412	53,691
At 31st March 2023	<u>1,117,800</u>	<u>103,129</u>	<u>11,098</u>	<u>10,636</u>	<u>14,622</u>	<u>1,257,285</u>
Depreciation						
At 1st April 2022	-	10,370	9,176	9,470	4,213	33,229
Charge for Year	-	20,625	642	267	2,096	23,630
At 31st March 2023	<u>-</u>	<u>30,995</u>	<u>9,818</u>	<u>9,737</u>	<u>6,309</u>	<u>56,859</u>
NET BOOK VALUE						
At 31st March 2023	<u>1,117,800</u>	<u>72,134</u>	<u>1,280</u>	<u>899</u>	<u>8,313</u>	<u>1,200,426</u>
At 31st March 2022	<u>1,117,800</u>	<u>41,480</u>	<u>1,922</u>	<u>1,166</u>	<u>7,997</u>	<u>1,170,365</u>

Birch Community Association has been appointed as trustee to run The Birch Community Centre and vest the land in the charitable company in trust for the charity under section 80 of the Charities Act 2011.

The Birch Community Centre building insurance valuation was provided by surveyors in June 2020.

12. Analysis of debtors

	Birch Community Centre 2023 £	Birch Community Association 2023 £	Total 2023 £	Birch Community Association 2022 £
Debtors	-	13,281	13,281	11,703
Prepayments	-	4,428	4,428	3,585
	<u>-</u>	<u>17,709</u>	<u>17,709</u>	<u>15,288</u>

Debtors and prepayments related to restricted funds £nil (2022: £nil) and unrestricted funds £17,709 (2022: £15,288).

Notes to the accounts

13. Creditors: amounts falling due within one year

	Birch Community Centre 2023 £	Birch Community Association 2023 £	2023 £	Birch Community Association 2022 £
Creditors	-	4,920	4,920	4,134
Short-term compensated absences (holiday pay)	-	-	-	-
Deferred Income	-	12,161	12,161	18,127
Other creditors and accruals	-	1,520	1,520	1,524
Taxation and social security costs	-	-	-	-
	-	18,601	18,601	23,785

14. Deferred income

	Birch Community Centre 2023 £	Birch Community Association 2023 £
Deferred income comprises rental income received in advance.		
Balance as at 1st April 2022	-	18,127
Amount released to income earned from charitable activities	-	(18,127)
Amount deferred in year	-	12,161
Balance at 31st March 2023	-	12,161

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Birch Community Association				
Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023	
£	£	£	£	£	
General Fund	93,322	71,176	(69,150)	(39,947)	55,401
	93,322	71,176	(69,150)	(39,947)	55,401

Previous reporting period

	Birch Community Association				
Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022	
£	£	£	£	£	
General Fund	96,992	61,602	(54,492)	(10,780)	93,322
	96,992	61,602	(54,492)	(10,780)	93,322

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Linked Birch Community Centre and Birch Community Association				
	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Birch Community Centre	1,159,280	41,823	(50,704)	39,535	1,189,934
Greater Manchester Police	1,500	-	-	-	1,500
Transport for Greater Manchester	-	2,000	(402)	412	2,010
Greater Sport	-	4,843	(4,843)	-	-
One Manchester	1,600	-	(1,480)	-	120
	<u>1,162,380</u>	<u>48,666</u>	<u>(57,429)</u>	<u>39,947</u>	<u>1,193,564</u>

Previous reporting period

	Birch Community Association				
	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Birch Community Centre	1,117,800	51,713	(21,013)	10,780	1,159,280
Ambition for Ageing	-	499	(499)	-	-
Greater Manchester Police	2,500	-	(1,000)	-	1,500
One Manchester	-	2,000	(400)	-	1,600
HMRC CVJRS	-	668	(668)	-	-
Office for Social Responsibility	1,486	-	(1,486)	-	-
Greater Manchester NHS MH FT	3,065	-	(3,065)	-	-
MCC NIF	4,740	1,000	(5,740)	-	-
	<u>1,129,591</u>	<u>55,880</u>	<u>(33,871)</u>	<u>10,780</u>	<u>1,162,380</u>

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Birch Community Centre	for the valuation and upkeep and maintenance of the building occupied by Birch Community Association
Greater Manchester Police	for planters near the centre and new chairs
Transport for Greater Manchester	for a bike store. The balance on this fund represents future depreciation.
Greater Sport	for Tai Chi classes
One Manchester	for Community Taster sessions

16. Analysis of net assets between funds

	Birch Community Centre		Birch Community Association		
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£	£
Tangible fixed assets	1,189,934	8,482	-	2,010	1,200,426
Cash at bank and in hand	-	47,811	-	1,620	49,431
Other net current assets/(liabilities)	-	(892)	-	-	(892)
Total	1,189,934	55,401	-	3,630	1,248,965

Previous reporting period

	Birch Community Centre		Birch Community Association		
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£	£
Tangible fixed assets	1,159,280	11,085	-	-	1,170,365
Cash at bank and in hand	-	90,734	-	3,100	93,834
Other net current assets/(liabilities)	-	(8,497)	-	-	(8,497)
Total	1,159,280	93,322	-	3,100	1,255,702

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Linked Income and Expenditure Account

	Birch Community Centre Year Ended 31 March 2023 £	Birch Community Association Year Ended 31 March 2023 £	Total Year Ended 31 March 2023 £	Birch Community Association Year Ended 31 March 2022 £
Income				
Donations	-	3,685	3,685	9,663
General grants:				
MCC Local Restrictions Support	-	-	-	16,537
Investment Income	-	565	565	49
Other Income	-	107	107	343
Restricted grants:				
Ambition for Ageing	-	-	-	499
Biffa	41,823	-	41,823	43,177
MCC NIF	-	-	-	1,000
One Manchester	-	-	-	2,000
HMRC CVJRS	-	-	-	668
Transport for Greater Manchester	-	2,000	2,000	-
Greater Sport	-	4,843	4,843	-
Fundraising events	-	1,612	1,612	714
Solar Panel Income	-	-	-	104
Birch Tavern Income	-	4,843	4,843	3,994
Rental income	-	60,364	60,364	38,734
Total Income	41,823	78,019	119,842	117,482
Expenditure				
Licence fees	-	1,083	1,083	2,099
Website	-	188	188	183
Fundraising	-	-	-	120
Employment Costs	-	43,330	43,330	36,899
Consultancy	-	645	645	-
Resource Materials and Activities	-	6,761	6,761	1,901
Minor Equipment	2,760	1,859	4,619	2,427
Repairs and Maintenance	25,406	2,726	28,132	14,853
Bank Charges	-	28	28	20
Subscriptions	-	76	76	-
Donations Paid	-	120	120	-
Bad Debts	-	(677)	(677)	1,902
Refreshments	-	992	992	3,166
Heat, Light & Water	-	4,822	4,822	3,681
IT Maintenance	-	-	-	493
Cleaning and Waste Disposal	-	4,935	4,935	1,925
Telephone	-	730	730	695
Rent and Rates	-	276	276	123
Insurance	1,913	1,019	2,932	2,666
Governance and Support Costs	-	2,967	2,967	1,696
Post, Printing & Stationery	-	764	764	426
Depreciation	20,625	3,005	23,630	12,973
Sundries	-	226	226	115
Total Expenditure	50,704	75,875	126,579	88,363
Surplus/(deficit for year)	(8,881)	2,144	(6,737)	29,119

BIRCH COMMUNITY ASSOCIATION

England & Wales - Charity number 1151781

Accounts

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022**

Birch Community Association Registered Charity No. 1151781

Birch Community Centre Registered Charity No. 1151781-1

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 21	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
22	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Report of the trustees for the year ended 31st March 2022

The trustees present their annual directors' report and financial statements of the charities for the year ended 31st March 2022.

The financial statements comply with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to promote the benefit of the inhabitants of Birch in Rusholme and the neighbourhood thereof without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating together the inhabitants and the statutory authorities, voluntary and other organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Currently the main activities of the charity are running and maintaining Birch Community Centre. The charity hosts community events, and regular community activities, and provides facilities for hire to local residents.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

A review of our achievements and performance

During the year, we provided a venue for local activities such as Scouts, Martial Arts classes, Mikron Theatre Company productions, Polling Station, Allotment Society Show, Quiz Nights, Music concerts and Recitals and MP's surgeries. All of these are local activities educating or otherwise benefiting the local community.

Financial review

The financial position of the charity is strong.

We have been able to supplement funds by holding fundraising events and hiring out the hall, community room and kitchen for private use when it is not required for community events. We continue to be supported by regular donations from individuals in the local community.

Work has begun to renovate and renew the Centre building and to expand its potential to benefit the whole community. We have been successful in bidding for grants to help with the cost of repairing and renovating the internal and the external structure of the building.

BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE (LINKED CHARITIES)

We are actively looking to expand the financial potential of the building and maximise the grant funding from all sources in order to financially back a variety of groups that the trustees believe will be of benefit to the inhabitants of the area and the general public.

We are aware that we may need to call on the reserves that we have built up in future years.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £93,322 of which £82,237 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Structure, governance and management

Birch Community Association is a charitable incorporated organisation and governed by its constitution dated 2nd December 2021. It was registered as a charity by the Charity Commission on 7th December 2020.

On the 4th December 2020 the Charity Commission appointed Birch Community Association, under the power given in section 80 of the Charities Act 2011, the trustee of Birch Community Centre, formerly charity registration number 506244-1. The title to the land was transferred to Birch Community Association in trust for the charity.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve until the following Annual General meeting where they may or may not be re-appointed. There is no upper limit to how long trustees can serve.

Trustee induction and training

Trustees are sent electronic copies of the articles of Association and fellow trustees explain their duties to them. New trustees are advised to read up on the duties of a trustee that can be found on the internet.

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Organisation

The board of trustees administers the charity. The board normally meets once a month. Two managers are appointed by the trustees to manage the day-to-day running of the centre and the children's services respectively.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Birch Community Association

Charity Number: 1151781

Linked Charity: Birch Community Centre

Charity Number: 1151781-1

Directors and trustees

The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Amanda Childs Treasurer

Jonathon Grosskopf

Harry Spooner Chair

Professor Jim Aulich

Jim Battle

Tim Wilcox

Catherine Bowers

Senior Managers

Jonny Hodgkinson (Centre Manager)

Yana Anderton (Finance Assistant)

Registered Office

Brighton Grove

Manchester

M14 5JT

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Co-operative Bank plc

1 Balloon Street

Manchester

M60 4EP

Unity Trust Bank plc

Nine Brindleyplace

Birmingham

B1 2HB

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Birch Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Amanda Childs
Treasurer

Date: 28th November 2022

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)
REGISTERED CHARITY NUMBERS 1151781 AND 1151781-1**

I report on the accounts of the charities, for the year ended 31st March 2022 which are set out on pages 7 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: AM King

AM King FCCA
Date: 28th November 2022

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2022

	Further Details	Birch Community Centre	Birch Community Association		Total Funds Year Ended 31 March 2022	Birch Community Association Total Funds Year Ended 31 March 2021
		Restricted Funds £	Unrestricted Funds £	Restricted Funds £	£	£
Income from:						
Donations and legacies	(3)	8,520	17,680	-	26,200	21,326
Charitable Activities	(4)	43,177	-	4,167	47,344	69,312
Other Trading Activities	(5)	16	43,530	-	43,546	5,070
Investment Income		-	49	-	49	38
Other Income		-	343	-	343	-
Total		51,713	61,602	4,167	117,482	95,746
Expenditure on:						
Raising Funds	(6)	-	2,402	-	2,402	1,838
Charitable Activities	(6)	21,013	51,975	12,858	85,846	138,469
Other	(6)	-	115	-	115	366
Total		21,013	54,492	12,858	88,363	140,673
Net income/(expenditure)		30,700	7,110	(8,691)	29,119	(44,927)
Transfers between funds	(15)	10,780	(10,780)	-	-	-
Net movement in funds		41,480	(3,670)	(8,691)	29,119	(44,927)
Transfer in Birch Community Centre Funds		-	-	-	-	-
Reconciliation of funds						
Total funds brought forward	(15)	1,117,800	96,992	11,791	1,226,583	1,271,510
Total funds carried forward	(15)	1,159,280	93,322	3,100	1,255,702	1,226,583

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these accounts.

Previous reporting period

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2021

	Further Details	Birch Community Centre		Birch Community Association		Total Funds Year Ended 31 March 2021
		Restricted Funds	Unrestricted Funds	Restricted Funds	Unrestricted Funds	
		£	£	£	£	£
Income from:						
Donations and legacies	(3)	-	21,326	-	-	21,326
Charitable Activities	(4)	-	3,065	66,247	-	69,312
Other Trading Activities	(5)	-	5,070	-	-	5,070
Investment Income		-	38	-	-	38
Other Income		-	-	-	-	-
Total		-	29,499	66,247	-	95,746
Expenditure on:						
Raising Funds	(6)	-	1,838	-	-	1,838
Charitable Activities	(6)	10,795	35,477	92,197	-	138,469
Other	(6)	-	366	-	-	366
Total		10,795	37,681	92,197	-	140,673
Net income/(expenditure)		(10,795)	(8,182)	(25,950)	-	(44,927)
Transfers between funds	(15)	10,795	(27,160)	16,365	-	-
Net movement in funds		-	(35,342)	(9,585)	-	(44,927)
Transfer in Birch Community Centre Funds		1,117,800	-	-	-	1,117,800
Reconciliation of funds						
Total funds brought forward	(15)	-	132,334	21,376	-	153,710
Total funds carried forward	(15)	1,117,800	96,992	11,791	-	1,226,583

LINKED BALANCE SHEET AS AT 31 MARCH 2022

	Notes	Birch Community Centre 2022 £	Birch Community Association 2022 £	Total 2022 £	Birch Community Association 2021 £
Fixed assets:					
Tangible assets	(11)	1,159,280	11,085	1,170,365	1,123,542
Total fixed assets		<u>1,159,280</u>	<u>11,085</u>	<u>1,170,365</u>	<u>1,123,542</u>
Current assets:					
Debtors	(12)	-	15,288	15,288	10,780
Cash at Bank & in Hand		-	93,834	93,834	99,414
Total current assets		<u>-</u>	<u>109,122</u>	<u>109,122</u>	<u>110,194</u>
Liabilities:					
Creditors: Amounts falling due within one year	(13)	-	23,785	23,785	7,153
Net current assets or liabilities		<u>-</u>	<u>85,337</u>	<u>85,337</u>	<u>103,041</u>
Total assets less current liabilities		<u>1,159,280</u>	<u>96,422</u>	<u>1,255,702</u>	<u>1,226,583</u>
Total net assets or liabilities		<u><u>1,159,280</u></u>	<u><u>96,422</u></u>	<u><u>1,255,702</u></u>	<u><u>1,226,583</u></u>
The funds of the charity:					
Restricted income funds	(15)	1,159,280	3,100	1,162,380	1,129,591
Unrestricted income funds	(15)	-	93,322	93,322	96,992
Total charity funds		<u><u>1,159,280</u></u>	<u><u>96,422</u></u>	<u><u>1,255,702</u></u>	<u><u>1,226,583</u></u>

Approved by the trustees on 28th November 2022

Amanda Childs Treasurer

The notes on pages 12 to 21 form part of these accounts.

Previous reporting period

LINKED BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Birch Community Centre 2021 £	Birch Community Association 2021 £	Total 2021 £
Fixed assets:				
Tangible assets	(11)	1,117,800	5,742	1,123,542
Total fixed assets		<u>1,117,800</u>	<u>5,742</u>	<u>1,123,542</u>
Current assets:				
Debtors	(12)	-	10,780	10,780
Cash at Bank & in Hand		-	99,414	99,414
Total current assets		<u>-</u>	<u>110,194</u>	<u>110,194</u>
Liabilities:				
Creditors: Amounts falling due within one year	(13)	-	7,153	7,153
Net current assets or liabilities		<u>-</u>	<u>103,041</u>	<u>103,041</u>
Total assets less current liabilities		1,117,800	108,783	1,226,583
Total net assets or liabilities		<u>1,117,800</u>	<u>108,783</u>	<u>1,226,583</u>
The funds of the charity:				
Restricted income funds	(15)	1,117,800	11,791	1,129,591
Unrestricted income funds	(15)	-	96,992	96,992
Total charity funds		<u>1,117,800</u>	<u>108,783</u>	<u>1,226,583</u>

Linked Statement of Cash Flows for the year ending 31 March 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Net movement in funds	29,119	(44,927)
Add back depreciation	12,973	3,253
Deduct investment income	(49)	(38)
Decrease/(increase) in debtors	(4,508)	5,399
Increase/(decrease) in creditors	16,632	2,336
Net cash used in operating activities	<u>54,167</u>	<u>(33,977)</u>
Cash flows from investment activities:		
Interest	49	38
Purchase of fixed assets	(59,796)	(7,019)
Net cash provided by investing activities	<u>(59,747)</u>	<u>(6,981)</u>
Increase/(decrease) in cash and cash equivalents during the year	(5,580)	(40,958)
Cash and cash equivalents brought forward	99,414	140,372
Cash and cash equivalents carried forward	<u><u>93,834</u></u>	<u><u>99,414</u></u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 8 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of licence fees.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	16.67% on cost
Fixtures and Fittings	16.67% on cost
Building Refurbishment	20% on cost
Birch Community Centre Land and Buildings	at valuation

The building known as Birch Community Centre is run by Birch Community Association as an appointed trustee under section 80 of the Charities Act 2011. The Charity Commission has linked the two charities and the insurance value of the building is now incorporated into these accounts.

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administers contributions to an auto enrolment pension scheme.

The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

	Birch Community Centre			Birch Community Association	
	Restricted	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2021
		£	£	£	£
Donations	8,520	1,143	-	9,663	1,157
General grants:					
Greater Manchester MH NHS	-	-	-	-	500
MCC Covid Support	-	-	-	-	10,000
MCC Local Restrictions Support	-	16,537	-	16,537	9,669
	8,520	17,680	-	26,200	21,326

Previous reporting period

	Birch Community Centre			Birch Community Association	
	Restricted	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021
		£	£	£	£
Donations	-	1,157	-	1,157	
General grants:					
Greater Manchester MH NHS	-	500	-	500	
MCC Covid Support	-	10,000	-	10,000	
MCC Local Restrictions Support	-	9,669	-	9,669	
	-	21,326	-	21,326	

Notes to the accounts

4. Income from charitable activities

	Birch Community Centre Restricted	Birch Community Association		Total Funds	Birch Community Association Total Funds Year Ended 31 March 2021
	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	31 March 2021
	£	£	£	£	£
Parental Fees	-	-	-	-	3,065
Restricted grants:					
Ambition for Ageing	-	-	499	499	-
Biffa	43,177	-	-	43,177	-
Early Years	-	-	-	-	30,534
Greater Manchester Police	-	-	-	-	2,500
MCC NIF	-	-	1,000	1,000	3,500
One Manchester	-	-	2,000	2,000	-
HMRC CVJRS	-	-	668	668	27,238
Office for Social Responsibility	-	-	-	-	1,975
Greater Manchester NHS MH FT	-	-	-	-	500
	43,177	-	4,167	47,344	69,312

Previous reporting period

	Birch Community Centre Restricted	Birch Community Association		Total Funds
	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021
	£	£	£	£
Parental Fees	-	3,065	-	3,065
Restricted grants:				
Early Years	-	-	30,534	30,534
Greater Manchester Police	-	-	2,500	2,500
MCC NIF	-	-	3,500	3,500
HMRC CVJRS	-	-	27,238	27,238
Office for Social Responsibility	-	-	1,975	1,975
Greater Manchester NHS MH FT	-	-	500	500
	-	3,065	66,247	69,312

Notes to the accounts

5. Income from other trading activities

	Birch Community Centre			Birch Community Association	
	Restricted	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£	£	£	£
Fundraising events	-	714	-	714	177
Solar Panel Income	16	88	-	104	238
Birch Tavern Income	-	3,994	-	3,994	-
Rental income	-	38,734	-	38,734	4,655
	16	43,530	-	43,546	5,070

Previous reporting period

	Birch Community Centre			Birch Community Association	
	Restricted	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021
	£	£	£	£	£
Fundraising events	-	177	-	177	177
Solar Panel Income	-	238	-	238	238
Rental income	-	4,655	-	4,655	4,655
	-	5,070	-	5,070	5,070

Notes to the accounts

6. Expenditure

	Birch Community Centre	Birch Community Association	Year Ended 31 March 2022	Birch Community Association Year Ended 31 March 2021
	Building Costs £	Children's Projects and Running Costs £	£	£
Expenditure on raising funds:				
Licence fees	-	2,099	2,099	1,112
Website	-	183	183	726
Fundraising	-	120	120	-
	-	2,402	2,402	1,838
Expenditure on charitable activities:				
Employment Costs	-	36,899	36,899	108,180
Resource Materials and Activities	-	1,901	1,901	368
Minor Equipment	-	2,427	2,427	1,092
Repairs and Maintenance	8,901	5,952	14,853	11,782
Bank Charges	-	20	20	3
Subscriptions	-	-	-	30
Bad Debts	-	1,902	1,902	(438)
Refreshments	-	3,166	3,166	168
Heat, Light & Water	-	3,681	3,681	4,095
IT Maintenance	-	493	493	699
Cleaning and Waste Disposal	-	1,925	1,925	1,108
Telephone	-	695	695	719
Rent and Rates	-	123	123	-
Insurance	1,742	924	2,666	1,961
Governance and Support Costs	-	1,696	1,696	5,196
Post, Printing & Stationery	-	426	426	253
Depreciation	10,370	2,603	12,973	3,253
	21,013	64,833	85,846	138,469
Other expenditure:				
Sundries	-	115	115	366
	-	115	115	366
	21,013	67,350	88,363	140,673
Restricted funds			33,871	67,438
Unrestricted funds			54,492	73,235
			88,363	140,673

Notes to the accounts

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,080	1,080	type of expense
Payroll Bureau Fees	616	-	616	type of expense
	<u>616</u>	<u>1,080</u>	<u>1,696</u>	

Birch Community Association:

Accountancy Fees	-	1,080	1,080
Payroll Bureau Fees	616	-	616
	<u>616</u>	<u>1,080</u>	<u>1,696</u>

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
Payroll Bureau Fees	1,163	-	1,163	type of expense
Consultancy	3,073	-	3,073	type of expense
	<u>4,236</u>	<u>960</u>	<u>5,196</u>	

Birch Community Centre:

Consultancy	2,713	-	2,713
	<u>2,713</u>	<u>-</u>	<u>2,713</u>

Birch Community Association:

Accountancy Fees	-	960	960
Payroll Bureau Fees	1,163	-	1,163
Consultancy	360	-	360
	<u>1,523</u>	<u>960</u>	<u>2,483</u>

9. Analysis of staff costs

	Birch Community Association Year Ended 31 March 2022 £	Birch Community Association Year Ended 31 March 2021 £
Wages and Salaries	35,854	77,627
Redundancy	-	27,969
Social Security Costs	-	-
Pension Costs	1,045	2,584
	<u>36,899</u>	<u>108,180</u>
Charitable activities	36,899	108,180
Support costs	-	-
	<u>36,899</u>	<u>108,180</u>

The average number of employees during the year was 3 (previous year: 9).

The charity considers its key management personnel comprises the trustees and Managers. The total employment benefits, including employer pension contributions of the key management personnel were £25,627 (previous year: £35,427). No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts

10. Independent Examiner Fees

	Birch Community Association Year Ended 31 March 2022 £	Birch Community Association Year Ended 31 March 2021 £
Independent examination fees	1,080	960
	<u>1,080</u>	<u>960</u>

11. Tangible Fixed Assets

	Birch Community Centre		Birch Community Association			Total £
	Land and Buildings £	Building Refurbishment	Building Refurbishment £	Equipment £	Fixtures and Fittings £	
Cost						
At 1st April 2021	1,117,800	-	11,098	10,037	4,863	1,143,798
Additions	-	51,850	-	599	7,347	59,796
At 31st March 2022	<u>1,117,800</u>	<u>51,850</u>	<u>11,098</u>	<u>10,636</u>	<u>12,210</u>	<u>1,203,594</u>
Depreciation						
At 1st April 2021	-	-	8,534	9,203	2,519	20,256
Charge for Year	-	10,370	642	267	1,694	12,973
At 31st March 2022	<u>-</u>	<u>10,370</u>	<u>9,176</u>	<u>9,470</u>	<u>4,213</u>	<u>33,229</u>
NET BOOK VALUE						
At 31st March 2022	<u>1,117,800</u>	<u>41,480</u>	<u>1,922</u>	<u>1,166</u>	<u>7,997</u>	<u>1,170,365</u>
At 31st March 2021	<u>1,117,800</u>	<u>-</u>	<u>2,564</u>	<u>834</u>	<u>2,344</u>	<u>1,123,542</u>

Birch Community Association has been appointed as trustee to run The Birch Community Centre and vest the land in the charitable company in trust for the charity under section 80 of the Charities Act 2011.

The Birch Community Centre building insurance valuation was provided by surveyors in June 2020.

12. Analysis of debtors

	Birch Community Centre 2022 £	Birch Community Association 2022 £	Total 2022 £	Birch Community Association 2021 £
Debtors	-	11,703	11,703	7,671
Prepayments	-	3,585	3,585	3,109
	<u>-</u>	<u>15,288</u>	<u>15,288</u>	<u>10,780</u>

Debtors and prepayments related to restricted funds £nil (2021: £1,000) and unrestricted funds £15,288 (2021: £9,780).

Notes to the accounts

13. Creditors: amounts falling due within one year

	Birch Community Centre 2022 £	Birch Community Association 2022 £	2022 £	Birch Community Association 2021 £
Creditors	-	4,134	4,134	2,439
Short-term compensated absences (holiday pay)	-	-	-	-
Deferred Income	-	18,127	18,127	3,330
Other creditors and accruals	-	1,524	1,524	1,384
Taxation and social security costs	-	-	-	-
	-	23,785	23,785	7,153

14. Deferred income

	Birch Community Centre 2022 £	Birch Community Association 2022 £
Deferred income comprises rental income received in advance.		
Balance as at 1st April 2021	-	3,330
Amount released to income earned from charitable activities	-	(3,330)
Amount deferred in year	-	18,127
Balance at 31st March 2022	-	18,127

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Birch Community Association				Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfers £	
General Fund	96,992	61,602	(54,492)	(10,780)	93,322
	96,992	61,602	(54,492)	(10,780)	93,322

Previous reporting period

	Birch Community Association				Balance at 31 March 2021 £
	Balance at 1 April 2020 £	Incoming Resources £	Resources Expended £	Transfers £	
General Fund	132,334	29,499	(37,681)	(27,160)	96,992
	132,334	29,499	(37,681)	(27,160)	96,992

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

Linked Birch Community Centre and Birch Community Association

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Birch Community Centre	1,117,800	51,713	(21,013)	10,780	1,159,280
Ambition for Ageing	-	499	(499)	-	-
Greater Manchester Police	2,500	-	(1,000)	-	1,500
One Manchester	-	2,000	(400)	-	1,600
HMRC CVJRS	-	668	(668)	-	-
Office for Social Responsibility	1,486	-	(1,486)	-	-
Greater Manchester NHS MH FT	3,065	-	(3,065)	-	-
MCC NIF	4,740	1,000	(5,740)	-	-
	1,129,591	55,880	(33,871)	10,780	1,162,380

Previous reporting period

Birch Community Association

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Birch Community Centre	-	1,117,800	(10,795)	10,795	1,117,800
Manchester Airport	53	-	(53)	-	-
Early Years	17,518	30,534	(64,417)	16,365	-
Greater Manchester Police	-	2,500	-	-	2,500
HMRC CVJRS	-	27,238	(27,238)	-	-
Office for Social Responsibility	-	1,975	(489)	-	1,486
Greater Manchester NHS MH FT	2,565	500	-	-	3,065
MCC NIF	1,240	3,500	-	-	4,740
	21,376	1,184,047	(102,992)	27,160	1,129,591

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Birch Community Centre	for the valuation and upkeep and maintenance of the building occupied by Birch Community Association
Ambition for Ageing	for a Christmas dinner for the elderly
Greater Manchester Police	for planters near the centre and new chairs
One Manchester	for Community Taster sessions
HMRC CVJRS	for salaries
Office for Social Responsibility	for building refurbishment
Greater Manchester NHS MH FT	to run Birch Café, room hire and trips
MCC NIF	for the social café and for roof repairs

16. Analysis of net assets between funds

	Birch Community Centre	Birch Community Association			Total 2022 £
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds	
	£	£	£	£	
Tangible fixed assets	1,159,280	11,085	-	-	1,170,365
Cash at bank and in hand	-	90,734	-	3,100	93,834
Other net current assets/(liabilities)	-	(8,497)	-	-	(8,497)
Total	1,159,280	93,322	-	3,100	1,255,702

Previous reporting period

	Birch Community Centre	Birch Community Association			Total 2021 £
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds	
	£	£	£	£	
Tangible fixed assets	1,117,800	1,123,542	-	-	1,123,542
Cash at bank and in hand	-	93,363	-	6,051	99,414
Other net current assets/(liabilities)	-	2,627	-	1,000	3,627
Total	1,117,800	96,992	-	7,051	1,226,583

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Linked Income and Expenditure Account

	Birch Community Centre Year Ended 31 March 2022 £	Birch Community Association Year Ended 31 March 2022 £	Birch Community Association Year Ended 31 March 2022 £	Birch Community Association Year Ended 31 March 2021 £
Income				
Donations	8,520	1,143	9,663	1,157
General grants:				
Greater Manchester MH NHS	-	-	-	500
MCC Covid Support	-	-	-	10,000
MCC Local Restrictions Support	-	16,537	16,537	9,669
Investment Income	-	49	49	38
Other Income	-	343	343	-
Parental Fees	-	-	-	3,065
Restricted grants:				
Ambition for Ageing	-	499	499	-
Biffa	43,177	-	43,177	-
Early Years	-	-	-	30,534
Greater Manchester Police	-	-	-	2,500
MCC NIF	-	1,000	1,000	3,500
One Manchester	-	2,000	2,000	-
HMRC CVJRS	-	668	668	27,238
Office for Social Responsibility	-	-	-	1,975
Greater Manchester NHS MH FT	-	-	-	500
Fundraising events	-	714	714	177
Solar Panel Income	16	88	104	238
Birch Tavern Income	-	3,994	3,994	-
Rental income	-	38,734	38,734	4,655
Total Income	51,713	65,769	117,482	95,746
Expenditure				
Licence fees	-	2,099	2,099	1,112
Website	-	183	183	726
Fundraising	-	120	120	-
Employment Costs	-	36,899	36,899	108,180
Resource Materials and Activities	-	1,901	1,901	368
Minor Equipment	-	2,427	2,427	1,092
Repairs and Maintenance	8,901	5,952	14,853	11,782
Bank Charges	-	20	20	3
Subscriptions	-	-	-	30
Bad Debts	-	1,902	1,902	(438)
Refreshments	-	3,166	3,166	168
Heat, Light & Water	-	3,681	3,681	4,095
IT Maintenance	-	493	493	699
Cleaning and Waste Disposal	-	1,925	1,925	1,108
Telephone	-	695	695	719
Rent and Rates	-	123	123	-
Insurance	1,742	924	2,666	1,961
Governance and Support Costs	-	1,696	1,696	5,196
Post, Printing & Stationery	-	426	426	253
Depreciation	10,370	2,603	12,973	3,253
Sundries	-	115	115	366
Total Expenditure	21,013	67,350	88,363	140,673
Surplus/(deficit for year)	30,700	(1,581)	29,119	(44,927)

BIRCH COMMUNITY ASSOCIATION

England & Wales - Charity number 1151781

Accounts

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021**

Birch Community Association Registered Charity No. 1151781
Company Registration No. 07923293

Birch Community Centre Registered Charity No. 1151781-1

**BIRCH COMMUNITY ASSOCIATION AND
BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 17	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
18	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Report of the trustees for the year ended 31st March 2021

The trustees present their annual directors' report and financial statements of the charities for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to promote the benefit of the inhabitants of Birch in Rusholme and the neighbourhood thereof without distinction of sex, sexual orientation, nationality, age, disability, race or of political, religious or other opinions by associating together the inhabitants and the statutory authorities, voluntary and other organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Currently the main activities of the charity are running and maintaining Birch Community Centre. The charity runs a regular morning playgroup and afternoon after school club, hosts community events, and regular community activities, and provides facilities for hire to local residents.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

We are in the process of obtaining Charity Commission's approval to act as vested trustees of the Birch Community building and manage the centre for the benefit of all the residents of Birch.

The Children's Projects ceased in December 2020 due to Covid.

A review of our achievements and performance

This year both the playgroup and the after school club were well attended and we were pleased to provide these much needed services for the local community. Once again this year, we ran a holiday scheme for children with additional needs.

During the year we put on several successful fundraising events for the charity, both 'regulars' such as the Summer and Christmas Fairs, but also entertainment events. As well as raising money to keep the centre going, these events served to help bond the community together.

During the year, we provided a venue for local activities such as Scouts, Social Café, Martial Arts classes, Mikron Theatre Company productions, Polling Station, HS2 consultation, Allotment Society Show, Childcare provision, Community film screening and MP's surgeries. We also held two

BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE (LINKED CHARITIES)

successful bring-and-share community events to facilitate everyone in the area we work in to come and meet together, share food and get to know their neighbours better. All of these are local activities educating or otherwise benefiting the local community.

Financial review

The financial position of the charity has strengthened having made a small surplus during the year.

We have been able to supplement the grant from local authority by holding fundraising events and hiring out the hall, community room and kitchen for private use when it is not required for community events. We continue to be supported by regular donations from individuals in the local community.

Financial Reserves are being built up for Phase 1 & 2 to renovate and renew the Centre building and to expand its potential to benefit the whole community. We intend to bid for grants to help with the cost of repairing and renovating the internal and the external structure of the building.

We are actively looking to expand the financial potential of the building and maximise the grant funding from all sources in order to financially back a variety of groups that the trustees believe will be of benefit to the inhabitants of the area and the general public.

We are aware that we may need to call on the reserves that we have built up in future years.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £96,992 of which £91,250 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Structure, governance and management

Birch Community Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 16th January 2012. It was registered as a charity by the Charity Commission on 26th April 2013.

On the 4th December 2020 the Charity Commission appointed Birch Community Association, under the power given in section 80 of the Charities Act 2011, the trustee of Birch Community Centre,

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

formerly charity registration number 506244-1. The title to the land was transferred to Birch Community Association in trust for the charity.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve until the following Annual General meeting where they may or may not be re-appointed. There is no upper limit to how long trustees can serve.

Trustee induction and training

Trustees are sent electronic copies of the articles of Association and fellow trustees explain their duties to them. New trustees are advised to read up on the duties of a trustee that can be found on the internet.

Organisation

The board of trustees administers the charity. The board normally meets once a month. Two managers are appointed by the trustees to manage the day-to-day running of the centre and the children's services respectively.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Birch Community Association

Charity Number: 1151781

Company Registration Number: 07923293

Linked Charity: Birch Community Centre

Charity Number: 1151781-1

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Hazel Andrews (resigned February 2021)

Amanda Childs Treasurer

Jonathon Grosskopf

Alan Ingham

Jill Ingham Secretary

Harry Spooner Chair

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Professor Jim Aulich
Jim Battle
Tim Wilcox

Senior Managers

Yana Anderton (Centre Manager)
Sue Turley (Children's Services Manager – until January 2021)

Registered Office

Brighton Grove
Manchester
M14 5JT

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

**BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE
(LINKED CHARITIES)**

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Birch Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Amanda Childs
Treasurer

Date: 12th December 2021

Independent examiner's report to the trustees of BIRCH COMMUNITY ASSOCIATION AND BIRCH COMMUNITY CENTRE (LINKED CHARITIES)

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive
 Beswick, Manchester, M11 3TQ

Date: 12th December 2021

LINKED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2021

	Further Details	Birch Community Centre	Birch Community Association		Total Funds Year Ended 31 March 2021	Birch Community Association Total Funds Year Ended 31 March 2020
		Restricted Funds £	Unrestricted Funds £	Restricted Funds £	£	£
Income from:						
Donations and legacies	(3)	-	21,326	-	21,326	1,267
Charitable Activities	(4)	-	3,065	66,247	69,312	76,172
Other Trading Activities	(5)	-	5,070	-	5,070	37,692
Investment Income		-	38	-	38	241
Other Income		-	-	-	-	85
Total		-	29,499	66,247	95,746	115,457
Expenditure on:						
Raising Funds	(6)	-	1,838	-	1,838	1,255
Charitable Activities	(6)	10,795	35,477	92,197	138,469	109,551
Other	(6)	-	366	-	366	13
Total		10,795	37,681	92,197	140,673	110,819
Net income/(expenditure)		(10,795)	(8,182)	(25,950)	(44,927)	4,638
Transfers between funds	(15)	10,795	(27,160)	16,365	-	-
Net movement in funds		-	(35,342)	(9,585)	(44,927)	4,638
Transfer in Birch Community Centre Funds		1,117,800	-	-	1,117,800	-
Reconciliation of funds						
Total funds brought forward	(15)	-	132,334	21,376	153,710	149,072
Total funds carried forward	(15)	1,117,800	96,992	11,791	1,226,583	153,710

Birch Community Centre and Birch Community Association became linked during the year to 31st March 2021.

All children's projects and the after school club closed in December 2020 due to Covid-19.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these accounts.

LINKED BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Birch Community Centre 2021 £	Birch Community Association 2021 £	2021 £	Birch Community Association 2020 £
Fixed assets:					
Tangible assets	(11)	1,117,800	5,742	1,123,542	1,976
Total fixed assets		1,117,800	5,742	1,123,542	1,976
Current assets:					
Debtors	(12)	-	10,780	10,780	16,179
Cash at Bank & in Hand		-	99,414	99,414	140,372
Total current assets		-	110,194	110,194	156,551
Liabilities:					
Creditors: Amounts falling due within one year	(13)	-	7,153	7,153	4,817
Net current assets or liabilities		-	103,041	103,041	151,734
Total assets less current liabilities		1,117,800	108,783	1,226,583	153,710
Total net assets or liabilities		1,117,800	108,783	1,226,583	153,710
The funds of the charity:					
Restricted income funds	(15)	1,117,800	11,791	1,129,591	21,376
Unrestricted income funds	(15)	-	96,992	96,992	132,334
Total charity funds		1,117,800	108,783	1,226,583	153,710

Birch Community Centre and Birch Community Association became linked during the year to 31st March 2021.

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.

- The directors acknowledge their responsibilities for complying with The requirements of The Act with respect to accounting records and the preparation of accounts.

Approved by the trustees on 12th December 2021

Amanda Childs Treasurer

The notes on pages 9 to 17 form part of these accounts.

Linked Statement of Cash Flows for the year ending 31 March 2021

	Birch Community Association Year Ended 31 March 2021 £	Birch Community Association Year Ended 31 March 2020 £
Net cash used in operating activities	(33,977)	3,159
Cash flows from investment activities:		
Interest	38	241
Purchase of fixed assets	(7,019)	-
Net cash provided by investing activities	<u>(6,981)</u>	<u>241</u>
Increase/(decrease) in cash and cash equivalents during the year	(40,958)	3,400
Cash and cash equivalents brought forward	140,372	136,972
Cash and cash equivalents carried forward	<u><u>99,414</u></u>	<u><u>140,372</u></u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 4 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of licence fees.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	16.67% on cost
Fixtures and Fittings	16.67% on cost
Building Refurbishment	20% on cost
Birch Community Centre Land and Buildings	at valuation

The building known as Birch Community Centre is run by Birch Community Association as an appointed trustee under section 80 of the Charities Act 2011. The Charity Commission has linked the two charities and the insurance value of the building is now incorporated into these accounts.

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administers contributions to an auto enrolment pension scheme.

The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

3. Donations and Legacies

	Birch Community Centre			Birch Community Association	
	Restricted	Birch Community Association Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2020
		£	£	£	£
Donations	-	1,157	-	1,157	1,017
General grants:					
Greater Manchester MH NHS	-	500	-	500	-
MCC Covid Support	-	10,000	-	10,000	-
MCC Local Restrictions Support	-	9,669	-	9,669	-
Greater Manchester NHS	-	-	-	-	250
	-	21,326	-	21,326	1,267
Previous reporting period	-	1,267	-	1,267	

4. Income from charitable activities

	Birch Community Centre	Birch Community Association		Total Funds	Birch Community Association
	Restricted	Unrestricted	Restricted		Total Funds
	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021		Year Ended 31 March 2021
	£	£	£	£	£
Parental Fees	-	3,065	-	3,065	29,195
Restricted grants:					
Short Breaks	-	-	-	-	8,095
Early Years	-	-	30,534	30,534	38,882
Greater Manchester Police	-	-	2,500	2,500	-
MCC NIF	-	-	3,500	3,500	-
HMRC CVJRS	-	-	27,238	27,238	-
Office for Social Responsibility	-	-	1,975	1,975	-
Greater Manchester NHS MH FT	-	-	500	500	-
	-	3,065	66,247	69,312	76,172
Previous reporting period	-	37,290	38,882	76,172	

5. Income from other trading activities

	Birch Community Centre	Birch Community Association		Total Funds	Birch Community Association
	Restricted	Unrestricted	Restricted		Total Funds
	Year Ended 31 March 2021	Year Ended 31 March 2021	Year Ended 31 March 2021		Year Ended 31 March 2021
	£	£	£	£	£
Fundraising events	-	177	-	177	5,575
Solar Panel Income	-	238	-	238	174
Rental income	-	4,655	-	4,655	31,943
	-	5,070	-	5,070	37,692
Previous reporting period	-	37,692	-	37,692	

6. Expenditure

	Birch Community Centre	Birch Community Association		Birch Community Association
	Building Costs	Children's Projects and Running Costs	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£	£	£
Expenditure on raising funds:				
Licence fees	-	1,112	1,112	1,092
Website	-	726	726	73
Fundraising	-	-	-	90
	-	1,838	1,838	1,255
Expenditure on charitable activities:				
Employment Costs	-	108,180	108,180	79,864
Project Management	-	-	-	1,230
Staff Training	-	-	-	36
Resource Materials and Activities	-	368	368	1,840
Minor Equipment	-	1,092	1,092	2,637
Repairs and Maintenance	6,469	5,313	11,782	6,605
Bank Charges	-	3	3	77
Subscriptions	-	30	30	257
Bad Debts	-	(438)	(438)	411
Refreshments	-	168	168	862
Heat, Light & Water	-	4,095	4,095	5,548
IT Maintenance	-	699	699	1,013
Cleaning and Waste Disposal	-	1,108	1,108	1,485
Telephone	-	719	719	604
Rent and Rates	-	-	-	544
Insurance	1,613	348	1,961	1,943
Governance and Support Costs	2,713	2,483	5,196	2,010
Post, Printing & Stationery	-	253	253	536
Depreciation	-	3,253	3,253	2,049
	10,795	127,674	138,469	109,551
Other expenditure:				
Sundries	-	366	366	13
	-	366	366	13
	10,795	129,878	140,673	110,819
Restricted funds			102,992	67,438
Unrestricted funds			37,681	43,381
			140,673	110,819

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
Payroll Bureau Fees	1,163	-	1,163	type of expense
Consultancy	3,073	-	3,073	type of expense
	<u>4,236</u>	<u>960</u>	<u>5,196</u>	
Birch Community Centre:				
Consultancy	2,713	-	2,713	
	<u>2,713</u>	<u>-</u>	<u>2,713</u>	
Birch Community Association:				
Accountancy Fees	-	960	960	
Payroll Bureau Fees	1,163	-	1,163	
Consultancy	360	-	360	
	<u>1,523</u>	<u>960</u>	<u>2,483</u>	

9. Analysis of staff costs

	Birch Community Association Year Ended 31 March 2021 £	Birch Community Association Year Ended 31 March 2020 £
Wages and Salaries	77,627	76,958
Redundancy	27,969	-
Social Security Costs	-	344
Pension Costs	2,584	2,562
	<u>108,180</u>	<u>79,864</u>
Charitable activities	108,180	79,864
Support costs	-	-
	<u>108,180</u>	<u>79,864</u>

The average number of employees during the year was 9 (previous year: 9).

The charity considers its key management personnel comprises the trustees and Managers. The total employment benefits, including employer pension contributions of the key management personnel were £32,812 (previous year: £35,427). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Birch Community Association Year Ended 31 March 2021 £	Birch Community Association Year Ended 31 March 2020 £
Independent examination fees	960	912
	<u>960</u>	<u>912</u>

11. Tangible Fixed Assets

Cost	Birch Community Centre	Birch Community Association			Total
	Land and Buildings	Building Refurbishment	Equipment	Fixtures and Fittings	
£	£	£	£	£	£
At 1st April 2020	-	7,892	9,037	2,050	18,979
Additions	1,117,800	3,206	1,000	2,813	1,124,819
At 31st March 2021	1,117,800	11,098	10,037	4,863	1,143,798
Depreciation					
At 1st April 2020	-	6,313	8,874	1,816	17,003
Charge for Year	-	2,221	329	703	3,253
At 31st March 2021	-	8,534	9,203	2,519	20,256
NET BOOK VALUE					
At 31st March 2021	1,117,800	2,564	834	2,344	1,123,542
At 31st March 2020	-	1,579	163	234	1,976

Birch Community Association has been appointed as trustee to run The Birch Community Centre and vest the land in the charitable company in trust for the charity under section 80 of the Charities Act 2011.

The Birch Community Centre building insurance valuation was provided by surveyors in June 2020.

12. Analysis of debtors

	Birch Community Centre 2021	Birch Community Association 2021	2021	Birch Community Association 2020
	£	£	£	£
Debtors	-	7,671	7,671	12,474
Prepayments	-	3,109	3,109	3,705
	-	10,780	10,780	16,179

Debtors and prepayments related to restricted funds £1,000 (2020: £nil) and unrestricted funds £9,780 (2020: £16,179).

13. Creditors: amounts falling due within one year

	Birch Community Centre 2021	Birch Community Association 2021	2021	Birch Community Association 2020
	£	£	£	£
Creditors	-	2,439	2,439	2,600
Short-term compensated absences (holiday pay)	-	-	-	-
Deferred Income	-	3,330	3,330	850
Other creditors and accruals	-	1,384	1,384	1,367
Taxation and social security costs	-	-	-	-
	-	7,153	7,153	4,817

14. Deferred income

	Birch Community Centre 2021	Birch Community Association 2021
	£	£
Deferred income comprises rental income received in advance.		
Balance as at 1st April 2020	-	850
Amount released to income earned from charitable activities	-	(850)
Amount deferred in year	-	3,330
Balance at 31st March 2021	-	3,330

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Birch Community Association				Balance at 31 March 2021
	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	
	£	£	£	£	
General Fund	132,334	29,499	(37,681)	(27,160)	96,992
	132,334	29,499	(37,681)	(27,160)	96,992

Previous reporting period

	Birch Community Association				Balance at 31 March 2020
	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	
	£	£	£	£	
General Fund	136,429	76,575	(43,381)	(37,289)	132,334
	136,429	76,575	(43,381)	(37,289)	132,334

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Linked Birch Community Centre and Birch Community Association				Balance at 31 March 2021
	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	
	£	£	£	£	
Birch Community Centre	-	1,117,800	(10,795)	10,795	1,117,800
Manchester Airport	53	-	(53)	-	-
Early Years	17,518	30,534	(64,417)	16,365	-
Greater Manchester Police	-	2,500	-	-	2,500
HMRC CVJRS	-	27,238	(27,238)	-	-
Office for Social Responsibility	-	1,975	(489)	-	1,486
Greater Manchester NHS MH FT	2,565	500	-	-	3,065
MCC NIF	1,240	3,500	-	-	4,740
	21,376	1,184,047	(102,992)	27,160	1,129,591

Previous reporting period

	Birch Community Association				Balance at 31 March 2020
	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	
	£	£	£	£	
Manchester Airport	179	-	(126)	-	53
Early Years	8,659	38,882	(67,312)	37,289	17,518
Greater Manchester NHS MH FT	2,565	-	-	-	2,565
MCC NIF	1,240	-	-	-	1,240
	12,643	38,882	(67,438)	37,289	21,376

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Birch Community Centre	for the valuation and upkeep and maintenance of the building occupied by Birch Community Association
Manchester Airport	for equipment. The balance on this fund represented depreciation
Early Years	for the playgroup
Greater Manchester Police	for planters near the centre and new chairs
HMRC CVJRS	for salaries
Office for Social Responsibility	for building refurbishment
Greater Manchester NHS MH FT	to run Birch Café, room hire and trips
MCC NIF	for the social café and for roof repairs

16. Analysis of net assets between funds

	Birch Community Centre	Birch Community Association			Total 2021
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds	
	£	£	£	£	
Tangible fixed assets	1,117,800	5,742	-	-	1,123,542
Cash at bank and in hand	-	88,623	-	10,791	99,414
Other net current assets/(liabilities)	-	2,627	-	1,000	3,627
Total	1,117,800	96,992	-	11,791	1,226,583

Previous reporting period

	Birch Community Centre	Birch Community Association			Total 2020
	Restricted Funds	Unrestricted funds	Designated funds	Restricted funds	
	£	£	£	£	
Tangible fixed assets	-	1,923	-	53	1,976
Cash at bank and in hand	-	119,049	-	21,323	140,372
Other net current assets/(liabilities)	-	11,362	-	-	11,362
Total	-	132,334	-	21,376	153,710

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Reconciliation of net movement in funds to net cash flow from operating activities

	Birch Community Association	Birch Community Association
	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net movement in funds	(44,927)	4,638
Add back depreciation	3,253	2,049
Deduct investment income	(38)	(241)
Decrease/(increase) in debtors	5,399	1,048
Increase/(decrease) in creditors	2,336	(4,335)
Net cash used in operating activities	(33,977)	3,159

Linked Income and Expenditure Account

	Birch Community Centre Year Ended 31 March 2021 £	Birch Community Association Year Ended 31 March 2021 £	Birch Community Centre Year Ended 31 March 2021 £	Birch Community Association Year Ended 31 March 2020 £
Income				
Donations	-	1,157	1,157	1,017
General grants:				
Greater Manchester MH NHS	-	500	500	-
MCC Covid Support	-	10,000	10,000	-
MCC Local Restrictions Support	-	9,669	9,669	-
Greater Manchester NHS	-	-	-	250
Investment Income	-	38	38	241
Other Income	-	-	-	85
Parental Fees	-	3,065	3,065	29,195
Restricted grants:				
Early Years	-	-	-	38,882
Short Breaks	-	30,534	30,534	8,095
Greater Manchester Police	-	2,500	2,500	-
MCC NIF	-	3,500	3,500	-
HMRC CVJRS	-	27,238	27,238	-
Office for Social Responsibility	-	1,975	1,975	-
Greater Manchester NHS MH FT	-	500	500	-
Fundraising events	-	177	177	5,575
Solar Panel Income	-	238	238	174
Rental income	-	4,655	4,655	31,943
Total Income	-	95,746	95,746	115,457
Expenditure				
Licence fees	-	1,112	1,112	1,092
Website	-	726	726	73
Fundraising	-	-	-	90
Employment Costs	-	108,180	108,180	79,864
Project Management	-	-	-	1,230
Staff Training	-	-	-	36
Resource Materials and Activities	-	368	368	1,840
Minor Equipment	-	1,092	1,092	2,637
Repairs and Maintenance	6,469	5,313	11,782	6,605
Bank Charges	-	3	3	77
Subscriptions	-	30	30	257
Bad Debts	-	(438)	(438)	411
Refreshments	-	168	168	862
Heat, Light & Water	-	4,095	4,095	5,548
IT Maintenance	-	699	699	1,013
Cleaning and Waste Disposal	-	1,108	1,108	1,485
Telephone	-	719	719	604
Rent and Rates	-	-	-	544
Insurance	1,613	348	1,961	1,943
Governance and Support Costs	2,713	2,483	5,196	2,010
Post, Printing & Stationery	-	253	253	536
Depreciation	-	3,253	3,253	2,049
Sundries	-	366	366	13
Total Expenditure	10,795	129,878	140,673	110,819
Surplus/(deficit for year)	(10,795)	(34,132)	(44,927)	4,638